The Bombay Gazette.

No. 6,910.—New Series. BOMBAY:—FRIDAY, MARCH 31, 1871. Annual Subscription in Advance...Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town .....Rs. 52 0
including postage..... „ 72 0
For half year in advance, delivered in Town ..... „ 28 0
including postage ..... „ 38 0
For three months' advance, delivered in Town... „ 16 0
including postage ..... „ 21 0
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TERMS FOR ADVERTISEMENTS.

Ten Lines and under
First insertion.....Rs.5 0
Second Ditto ..... „ 2 8
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Fourth and succeeding insertions ..... „ 0 2½ As.
per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion ..... 8 As. per line.
Second Ditto ..... 4½ „ „
Third and succeeding..... 2½ „ „
In the Native Languages, double the above.
Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

OVERLAND ROUTE.

On Saturday, the 1st April, at 3 P.M., from Mazagon.

THE P. & O. Co.'s s. s. SIMLA, (2,440 tons, and 630 H.P.), Captain W. Woolcott, will LEAVE for SUEZ as above, carrying H.M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for that purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled as previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows:—
To BRINDISI .....First Class Rs. 600 Second Class Rs. 300
To SOUTHAMPTON. „ „ 699 „ „ 350

Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay,
25th March 1871.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL).

THE ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co. have established a regular service between GENOA and BOMBAY, by a monthly line of steamers (via the Suez Canal), leaving

GENOA on the 24th, and BOMBAY on the 1st of each month,

And calling at the following intermediate stations, viz:—

On the Outward voyage at Leghorn, Naples, Messina, Port Said, Suez, and Aden; on the Homeward voyage at the undermentioned ports.

PASSENGER RATES,

(Inclusive of all Transit Fees through the Canal.)

	1st Class.	2nd Class.	3rd Class.	
To Aden	£22	£15	£4	Including Wines at Table.
Suez	36	22	8	
Port Said	36	22	9	
Alexandria	39	25	9-10	
Messina	45	32	12	
Naples	47	33	12	
Leghorn	50	34	14	
Genoa	50	34	14	
Marseilles with transhipment at Genoa	52	35	14-10	Without Food.

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Independent of this (Indian) line, the Company run Mail Steamers, under contract with the Italian Government, on the 7th, 17th, and 27th of each month, from ALEXANDRIA to GENOA, touching likewise at Messini, Naples, and Leghorn.

Passengers by this Company's Steamers are allowed to break their voyage at any of the above named ports, and may resume it at pleasure by any of the Company's vessels.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of Passage Money.

In accordance with the above, the undermentioned Steamers are fixed to leave Bombay as follows:—

PERSIA, on SATURDAY, 1st of April.
INDIA, on MONDAY, 1st of May.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to
VOLKART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 10th February 1871.

USTRIAN LLOYD'S STEAM NAVIGATION COMPANY.

MONTHLY LINE OF STEAMERS BETWEEN BOMBAY AND TRIESTE VIA SUEZ CANAL.

THE Company intends to despatch EVERY MONTH a Steamer from TRIESTE to BOMBAY and *vice versa*.

The SPHINX, 1,400 Tons, will be despatched from Bombay about the 28th March, and the APIS, 1,400 Tons, about the 1st May. These Steamers have limited accommodation for a small number of Passengers. The rates for Cabin Passengers include food and table wine transit through Egypt, and free conveyance of 3 cwt. luggage For Baggage in excess £4 per Ton is charged.

PASSENGER RATES FROM BOMBAY:

	Cabin.	Deck with Food.
To Aden	£16	£7-13
To Suez	£28	£13-7
To Port Said	£30	£14-6
To Trieste	£40	£19-9

Cargo taken for Trieste, also for Venice, Constantinople, and Odessa, Aden, Egypt, England and the Continent generally.

THERE is also a weekly service by MAIL STEAMERS between Alexandria and Trieste, and *vice versa*, in conjunction with the P. & O. Co.'s Mail Steamers to and from Suez. The Austrian Lloyd's Mail Steamers leave Alexandria direct for Trieste immediately after the arrival of the Bombay and Calcutta Mails from Suez. The distance between Alexandria and Trieste is 200 miles shorter than that between Alexandria and Marseilles, and the voyage to Trieste is much more agreeable, being a coasting trip full of variety of beautiful scenery from the Island of Candia to the Port of Trieste. The passage occupies only 4½ to 5 days, and the Company's best Steamers are employed on this Line, which are built expressly for this service, with special regard to the accommodation and comfort of passengers, and have each an experienced Surgeon on board. At Trieste the traveller to England has an extensive choice of picturesque and interesting routes, occupying from three days six hours to five days to London, at an expense varying from £7 to £13.

Passengers by the P. & O. Co.'s steamers to Suez can have their baggage forwarded by that Company's steamers from Alexandria to Southampton, at a charge of 10s. per cwt., for the regulated allowance of 3 cwt., and of 20s. per cwt. for excess weight, (both exclusive of transit through Egypt), to which the Austrian Lloyd's Agent at Suez will attend.

The undersigned grants also passage tickets for the steamers plying between Alexandria and Trieste, and for the railway between Suez and Alexandria.

PASSENGER RATES from ALEXANDRIA to TRIESTE.

First Class.....£13 | Second Class .....£9.

Children under 10 years at Half Fare; under 2 years, Free.

REDUCED FARES for FAMILIES, consisting of not less than 3 adult members travelling together:—First Class, £10-16 per head; Second Class, £7-10 per head.

Personal Baggage allowed Free: 1st Class 200 lbs., 2nd Class 130 lbs., overweight 10s. per 100 lbs.

Railway tickets, from SUEZ, to ALEXANDRIA, with all the privileges of passengers by the P. & O. Co:—First Class, £3; Second Class, £2. Children over 3 and under 10 years at Half Fare. Free Baggage 1st Class 3 cwt., 2nd Class 200 lbs., overweight Rs. per cwt.

In conjunction with the Austrian Lloyd, Cargo for Trieste and Venice can be booked through from Bombay by the P. & O. Co., and the Bombay and Bengal Steam Ship Co., and via Bombay from the various ports touched at by the steamers of the British India Steam Navigation Company.

TRANSHIPMENT SERVICE AT PORT SAID.

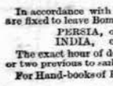
GOODS for Trieste, Venice, Odessa, and Ports on the Syrian, Turkish and Greek Coasts, shipped by Steamers under any Flag whatever from Japanese, Chinese and Indian Ports bound to Mediterranean or British Ports, via Suez Canal, are received and transhipped by the Austrian Lloyd's Agent at Port Said, and forwarded to their destination by the Company's regular lines of Steamers.

For further particulars, and for freight and passage apply to the Agency of the Austrian Lloyd's Steam Navigation Company.

A. C. GUMPERT, Manager.

Bombay, 2, Ash Lane, 20th February 1871.

FOR LONDON via HAVRE, WITH DESPATCH.



MESSRS. JOHN WILLIS and SON'S 'Magnificent Teak-built Ship THE TWEED, A 1 15 years, 1,745 tons, William Stuary, Commander.—For particulars regarding Freight or Passage apply to SIR CHARLES FORBES & Co., Agents.

Bombay, 8th March 1871.

NOTICE.—CONSIGNEES per Ship CITY OF BRUSSELS,

arrived from Liverpool, are requested to DESPATCH BOATS to take delivery of their respective Goods; otherwise they will be landed by the Captain, without further intimation, at the risk and expense of the concerned.

Bombay, 24th March 1871. W. NICOL & Co.

NOTICE.—The s. s. PERSIA will sail on SATURDAY, 1st April, at 5 P.M. precisely.

Passengers are requested to send their LUGGAGE the day previous to departure, or early on SATURDAY MORNING, and to be on board not later than at 4 P.M.

VOLKART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 29th March 1871.

ROYAL EXCHANGE ASSURANCE CORPORATION.

—Policies covering the risk of Fire on Merchandise and buildings in Bombay are issued by

REMINGTON & Co.,
Agents, Royal Exchange Assurance Corporation.

Bombay, 16th August 1860.

SHIPPING.

BRINDISI ROUTE.

ADRIATICO ORIENTALE COMPANY.

THE undersigned are prepared to issue THROUGH TICKETS from SUEZ to BRINDISI, ANCONA, VENICE, NAPLES, ROME, BOLOGNA, FLORENCE, TURIN, SUSA, VERONA, CAMERLATA, MILAN.

Steamers leave Alexandria on the arrival of the Mail from Bombay.

The passage from Alexandria to Brindisi occupies only three days, and the through journey to London about 140 hours, making a saving over other routes of about 48 hours.

On arrival of the weekly fast Steamer from Alexandria, carrying the Supplementary Indian Mail, an Express Train is run from Brindisi by the South Italian Railway en route for London, via Ancona, Bologna, Munich, Cologne, Ostend and Dover.

RATES OF FARE FROM SUEZ, INCLUDING TRANSIT THROUGH EGYPT.

1st Class. 2nd Class.	1st Class. 2nd Class.
To BRINDISI ...Rs. 140 Rs. 100	To ROME ...Rs. 153 Rs. 109-8
„ VENICE.....Rs. 158 Rs. 108	„ MUNICH..Rs. 208 Rs. 153-0

For rates to other towns apply to
STEARNS, HOBART, & Co.,
Bombay, 11th January 1871. Agents.

NOTICE to OVERLAND PASSENGERS.

—Half Pints of CHAMPAGNE at Rs. 10, 13, and 16 per dozen. All Dry.

PAYNE & Co.,
ELPHINSTONE CIRCLE, BOMBAY,
Immediately Opposite the Custom House.

SALES BY AUCTION.

MENESSE & COMPANY.

NOTICE TO SHIP COMMANDERS, SHIP CHANDLERS, DUBASHES AND OTHERS.

Messrs. MENESSE and Co. have received instructions to submit to Public Auction, on FRIDAY, the 31st instant, at 2 P.M., all the Masts, Spars, Sails, standing Wire Rigging, Running Gear, Blocks, old and new Warfe, &c., &c., belonging to H. M.'s Turret Ship Magdala, now lying in the Government Dock.

Hummum Street. MENESSE & Co.

BENNETT AND COMPANY.

No. 5, Forbes Street.

WEEKLY SALE.

To-morrow SATURDAY, the 1st proximo, Messrs. BENNETT and Co. are instructed to sell by Public Auction, at their Rooms, a small quantity of Grey and Coloured Piece Goods, &c.

38		
PN 43		
2093 40	}	5 cases T. B. Black Dresses.
44		
48		

8 Do. Prints.

At 1 P.M.

1 English-built Miniature Brougham.
1 Ditto strong Buggy.
A pair of powerful Bay Arab Horses.

AUCTION SALE of very valuable and costly Household Furniture, best plated rich Crockery and Glassware, English Rosewood Grand Square Piano by Broadwood and Sons, magnificent Japanese Vases, large Pier Glass in gilt frame, a first-class Mahogany full-sized Slate Billiard Table by Thurston, with 6 light lamps, valuable gilt and Marble Clocks, handsome bronze Garden Seats, Chairs, and Flower Pot Stands, a large collection of valuable Orchids ferns and other plants, collected from various countries, Books, &c. (and if not prev ously disposed of by private contract) a first-class English-built Open Carriage by Todd, a handsome Circular Glass-fronted Miniature Brougham by Lucas and Marner, a pair of handsome Bay Arab Carriage Horses, height 14-2½ a ditto Past-trotting Bay and Grey Arab ditto, a Lady's handsome Bay Riding Horse and Chesnut Arab ditto, set of best English plated mounted single and double Harnesses, &c., at Cumballa Hill.

On THURSDAY, the 13th, and FRIDAY the 14th proximo' Messrs. BENNETT and Co. are instructed to sell by Public Auction, at his Residence, at the abovementioned place, the very valuable and costly Household Furniture, Piano, Carriages, Horses, &c., the property of F. F. Lidderdale, Esq., proceeding to England.

Full particulars will be given hereafter. Catalogues will be published and the property on view 7 days before the day of sale.

AUCTION SALE OF BUILDING MATERIALS.

On MONDAY, the 3rd proximo, at 3 P.M., Messrs. BENNETT and Co. are instructed to sell by Public Auction, at Mazagon, near Parsee's Agiaree lying on the road of Powder work Magazine by order of the Municipal Commissioner for the City of Bombay—

2 Shade Materials consists of Posts, Rafters, Windows, Tiles, Stones, &c.

FOR SALE ON COMMISSION.

1 Somerset Hunting Saddle, with furniture and bridle complete, by Peat.
1 Colt Revolver in case, with Apparatus.

Bombay, 31st March 1871. BENNETT & Co.

CRAWFORD AND COMPANY.

3, Marine Street.

AUCTION SALE of Valuable and Handsome Household Furniture, very best Electro-plated ware, Glass and Porcelainware, a first-rate full-toned Square Pianoforte, by Collard and Collard, a very elegant Light Open Carriage, &c. &c., at No. 84, Malabar Hill close to the "Malabar Castle."

On WEDNESDAY, the 5th April, sale commencing at about 12 o'clock noon, Messrs. CRAWFORD and Co. will sell by Public Auction, at the abovementioned place, the valuable and handsome Household Furniture, Plated Glass and Porcelainware, Piano, Carriage, &c., of Frederick C. Marval, Esq., who has proceeded to Europe, consisting of Liquor, Wine, Claret, Champagne, Wine and Water Glasses, Water Goblets, Ice Plates, &c., handsome Dinner, Dessert and Breakfast Services, a large size Plate Chest, sen. to order, consisting of King's pattern very superior best Electro-plated Dish Covers, Curry Dishes, Butter Pot, Bread Basket, Cruet, Pickle and Egg Frames, double Wine Waggon on four wheels, Muffiniers, Epergne, Wine Labels, Tea Services, Nutcrackers, Spoons and Forks, also other Electro-plated Ware, consisting of Tumbler and Glass Covers, Fish Knife and Fork, Table, Piano and Chamber Candlesticks, &c., and Furniture of richly Carved Blackwood such as Circular Pier, Card, Round, Side Dressing, and Washing Tables, Conversation and Reclining Couches, Drawing, Dressing, and Dining-room and Easy Chairs, Teapoys, Sideboards, screens Hat Stands, Flower and Book Stands, Clothes Presses, Book Shelves, Whatnot, Almiras, and brass Four-post Bedstead with Beds, Pillows, and Curtains complete, Bengal Cots, a first-rate full toned square Pianoforte, by Collard and Collard, a Miniature Billiard Table with stands, cover, cues, and marking board, two and three light Argand Lamps, Flower Vases, Table Ornaments, Musical Box, Black Buck and Doe Skin Mats, Bath and Dispense Room Furniture, China Matting, Cooking Utensils, very valuable books, &c.

At 2 P.M.

(If not previously disposed of privately,)

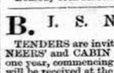
A neat elegant light open Carriage.

N.B.—Catalogues with full particulars will be published, and the property on view three days before the day of sale.

Bombay, 31st March 1871. CRAWFORD & Co.

NEW ADVERTISEMENTS.

EXTRA STEAMER TO CHINA.



THE S. S. EMEU, C. G. Perkins, Commander, will be despatched to CHINA, on the 6th instant, calling at Singapore.

For Freight or Passage apply to
GEORGE F. HENRY,
Superintendent, P. & O. Company.

Bombay 30th March 1871.

B. I. S. N. COMPANY (LIMITED).

TENDERS are invited for the SUPPLY of MARINE ENGINEERS' and CABIN STORES for the Company's Steamers for one year, commencing from date of acceptance of Tenders, and will be received at the Office of the undersigned up to noon on the 17th April 1871.

All Stores are to be delivered at the Company's Dockyard at Mazagon free of charge, in such quantities as may be required from time to time.

Parties whose Tenders are accepted will be required to enter into a contract and to deposit security for the due fulfilment of the same.

Forms of Tenders and further information may be obtained on application to the Storekeeper, at the Company's Dockyard, Mazagon.

The Agents do not bind themselves to accept the lowest or any tender.

W. NICOL & Co., Agents.

Bombay, 29th March 1871.

SCINDE, PUNJAB, and DELHI RAILWAY COMPANY.

ISSUE OF £2,000,000 OF CAPITAL.

NOTICE.—Consequent on instructions from Government NO FURTHER SHARES of this Company will be ALLOTTED in INDIA for the present.

S. A. ABBOTT, Major-General, Agent.

Lahore, 20th March 1871.

NEW BANK of BOMBAY (Limited).—

NOTICE is hereby given, that the BANK, H. M. GENERAL TREASURY, GOVERNMENT SAVINGS BANK, and PUBLIC DEBT OFFICE, will be CLOSED on FRIDAY, SATURDAY, and MONDAY, the 7th, 8th, and 10th proximo, both days inclusive, on account of EASTER HOLIDAYS.

By order of the Board of Directors,
M. BALFOUR,
Bombay, 30th March 1871. Secretary and Treasurer.

NOTICE.—The undermentioned Banks will be CLOSED for the EASTER HOLIDAYS, from FRIDAY, the 7th, to MONDAY, the 10th April, both days inclusive.

For the Oriental Bank Corporation,
J. F. MOIR, Agent.

For the Chartered Mercantile Bank of India, London, and China,
ROBT. CAMPBELL, Agent.

For the Chartered Bank of India, Australia, and China,
JAMES DOUGLAS, Agent.

For the Comptoir D'Escompte de Paris,
E. J. HARDCASTLE, Manager.

For the National Bank of India (Limited),
JAMES WINDRAM, Manager.

For the Agra Bank (Limited),
EDWARD MORRISS, Manager.

For the Hongkong and Shanghai Banking Corporation,
R. STEVENSON, Agent.

Bombay, 30th March 1871.

CAUTION.—To all whom it may concern,

NOTICE is hereby given, that KHOJA RAHIMBHAI ALLOOBHOY, son of the late Alloobhoy Peeroo, died intestate at Bombay, on the 21st day of December last, leaving considerable immoveable and moveable properties at Bombay and other places.

As the Sole Widow and Representative of the said Rahimbhai Alloobhoy, I give Notice, and all the parties, to whom any of the said immoveable properties are rented, not to give the rent of the said properties to any person or persons, without my written directions, and any persons holding any moveable and immoveable properties in trust for the said Rahimbhai Alloobhoy, deceased, or any person or persons owing any sum or sums of money to him or on account of his estate, are also warned against parting with the same to any person or persons without my written consent or direction to that effect, and if, after this notice, any person or persons pay to any one rent or any part thereof, or part with the property in trust, or pay any sum or sums of money as aforesaid, he, she, or they shall do so at his, her, or their peril, and will hold him, her, or them responsible for the same.

HEERBAI,
Widow of Rahimbhai Alloobhoy.

Bombay, 27th March 1871.

ANY PERSON or PERSONS having

CLAIMS against the ESTATE of the late Lieut.-Colonel SAULEZ, Royal Artillery, are requested to forward the same immediately to the undersigned.

H. M. G. PURVIS, Captain, Royal Artillery,
President of Committee of Adjustment.

Kirkee, 29th March 1871.

NEW ADVERTISEMENTS.

CUTLER, PALMER & Co.,

WINE MERCHANTS TO THE QUEEN AND PRINCE OF WALES,
THE PRINCIPAL LONDON CLUBS, &c., &c.

ESTABLISHED IN EUROPE IN 1815, AND IN BOMBAY IN 1842.

REPRESENTATIVES AND AGENTS IN EVERY PART OF THE WORLD IN CONNECTION WITH THEIR LONDON AND BORDEAUX HOUSES.

C. P. & Co.'s well known Brands need only abstract reference by Advertisement, every detail will be supplied on application to their BOMBAY HOUSE in DEAN LANE; meantime, for the general information of Mess Presidents, Civil Servants, and the general Public, they annex quotations of their Wines, &c., in Rupees per dozen.

SHERRIES—Rs. 15, 18-8, 22, 28, 32, 38.
MARSALA and MADEIRA—Rs. 15-8, 33.
CLARETS—Rs. 13-8, 15-8, 17, 18-8, 22, 25, 30.*
BURGUNDIES—Rs. 21, 26, 32.*
CHAMPAGNES—(Magnums)—Rs. 80, Qts. 40, 36, 30 *
SAUTERNES—Rs. 22.*
SPARKLING MOSELLE and HOCK—Rs. 40, 36.*
STILL HOCKS and MOSELLE—Rs. 23, 26, 34, 42.
PORTS—Rs. 16, 24-8, 30, 36.*
COGNAC—Rs. 25, 28, 32.
WHISKY—Rs. 21, 23. RUM—Rs. 22.
OLD TOM—Rs. 21. GENEVA—Rs. 19.
LIQUEURS and BITTERS of the best sort—Rs. 23, 30, 40.*

The above described comprise all the most approved styles of Wines and Spirits for tropical consumption—from dry to very dry, nutty and full pale to light gold,—every taste being provided for. Wines marked * are also kept in stock in PINTS.

TERMS.

Three months' Credit allowed on satisfactory references being afforded: liberal Discount for Cash. Unexceptionally liberal terms to Merchants and Traders buying largely. Wines, &c., shipped to Merchant's Brand if desired.

Club, Mess, Ball, and Steam-ship Store Contracts entered into.

Full particulars and detailed descriptive price lists to be obtained at our offices,

DEAN LANE, BOMBAY.

CHESSON AND WOODHALL'S LIBRARY,

ELPHINSTONE CIRCLE, BOMBAY,
AND
No. 1, EAST STREET, POONA.

NEW BOOKS &c. EXPECTED BY THE MAIL.

Works of Sir George Harvey, P.R.S.A....	...	...	Rs. 26 4
The Works of the British Dramatists ...	...	...	3 4
Bridgewater Treatises, 2 Vols ...	...	...	3 4
The National Melodist, Words and Music, for the Voice and Piano ...	...	...	3 12
No Appeal, a Novel in 3 Volumes ...	...	...	19 12
A House of Cards ...	...	...	19 12
Prophecy, a Preparation for Christ, by R. P. Smith, D. D..	...	...	7 8
Rhymes and Birds, by Louis Figuier ...	...	...	11 4
The Race of the N. W. Provinces of India, by Sir H. M. Elliot, in 2 Vols ...	...	...	22 8
Theogony of the Greeks, by A. W. Donaldson ...	...	...	10 8
A Greek-English Lexicon, by Messrs. H. G. Liddell and R. Scott ...	...	...	25 0
Practical Introduction to Greek Accidence, by T. K. Arnold			2 0
Horatii Opera, by A. J. Macleane ...	...	...	4 0
Virgilii Opera, by J. Cunnington, in 2 Vols ...	...	...	5 0
The New Testament, in Greek, with English Notes, by Rev. W. Trollope, M.A. ...	...	...	4 0
Tinsley's Magazine, Vols. 5, 6, and 7. Each ...	...	...	5 0
Good Words for 1870 ...	...	...	5 12
The Leisure Hour for 1870 ...	...	...	5 4
Beeton's Dictionary of Universal Information, illustrated, in 3 Volumes ...	...	...	14 12
The Treasury of Biography, by S. Maunder ...	...	...	6 12
Railway Book of Fun ...	...	...	0 10

MISCELLANEOUS.

Covers for the Illustrated London News, 1870...	...	...	2 8
„ Young Ladies' Journal, 1870 ...	...	...	1 4
„ Bow Bells for the 1st and 2nd half year, ending 31st December 1870 ...	...	...	2 0
„ Englishman's D. Magazine for the 2nd half year, ending 31st December 1870 ...	...	...	1 0
Macniven and Cameron's renowned Waverley Pens, per box			1 0

Bombay, 31st March 1871. CHESSON & WOODHALL.

CURRENCY NOTES FOUND, in Railway

Carriage, after leaving Allahabad on 28th instant. The Owner may have them on giving particulars, and paying the expenses of this Advertisement.—Apply to Messrs. PAYNE & Co., Elphinstone Circle, Bombay.

TO MERCHANTS AND OTHERS.—

WANTED, SIX BEAMS of WOOD, each 66 feet long, 15 inches broad, and 12 thick, to be delivered in Bombay within a few months. Tenders to state name of wood, date of delivery, and price per Beam to G., Office of this Paper.

NOTICES.

JONES' PATENT GIN.—The MOFUSSIL

COMPANY, Limited, have been appointed SOLE AGENTS in INDIA, and any information regarding the Patent can be received from JAMES MELVILLE, the General Manager, who is authorized to register orders for New Gins and the necessary Beaters for converting the "Macarthy."

EDWARD JONES, Patentee.

Bombay, 9th March 1871.

LINDLEY AND WARREN,

PHOTOGRAPHERS AND MINIATURE PAINTERS,
No. 11 FORBES STREET AND APOLLO STREET.
CARTES—Rs. 12 PER DOZEN.

GOLD AND SILVER MEDALS AT THE BROACH AND AKOLA EXHIBITIONS 1868.

GOLD KEYLESS HUNTERS and SEMI-HUNTERS, Plain or Engine-turned Cases. Rs. 225.

FAVRE, LEUBA, & Co.

LADY'S small GOLD HUNTERS, Enamelled and Jewelled Cases. Rs. 150.

FAVRE, LEUBA, & Co.

SILVER KEYLESS HUNTERS, 1st quality.

Patent Lever, extra finished, Rs. 100.
FAVRE, LEUBA, & Co.

SILVER HUNTERS, Patent Lever,

3/4 plate, in strong good Silver Cases, Engine-turned, very serviceable, warranted for two years. Rs. 80.
The same Watch, Keyless. Rs. 70.
FAVRE, LEUBA, & Co.

OFFICE CLOCKS, Patent Lever, Octagon or Round, imitation Walnut, 8-days, with Bell. Rs. 20.

FAVRE, LEUBA & Co.

T. CHATELAIN-MONTANDON,

WATCHMAKER & JEWELLER,

HAS received the following for Sale:—GOLD WATCHES for Ladies and Gentlemen, manufactured expressly for hot climates, and guaranteed to purchasers for the term of one to three years.

SILVER WATCHES of great variety, from Rs. 20 to 100, with same guarantee.

JEWELLERY—A very large selection, including Half sets, Bracelets, Brooches, Necklaces, Earrings, Lockets, Charms, Finger-Rings, Scarf-Rings, Studs, Watch-Chains, &c., all guaranteed to be of 14, 15, and 18 Carat Gold.

CLOCKS for Schools, Offices, &c.

MUSICAL BOXES, from Rs. 5 to 200.

REPAIRS in Watches, Clocks, Jewellery, Musical Boxes, &c., undertaken and carefully made.

T. CHATELAIN-MONTANDON,
HUMMUM STREET, BOMBAY.

PESTONJEE EDULJEE SHROFF.

LIVERY STABLES,

Calbadevee Road, next door Janasetjee, Noorbhai and Co., and the Branch Post Office.

P. E. S. lets out on hire good Palanquin Shigrams, Phaetons, Carriages, Buggies, and Broughams, with either one horse or a pair. Charges moderate.

THACKER VINING, & Co.

A COMPLETE BOOK CATALOGUE is in course of preparation; orders will be registered.

AN INTERIM PAMPHLET, containing Paragraph Notices and Lists of Valuable Books, Instruments, Pictures and Sundries, may be had on application

INDIAN PHOTOGRAPHS,

COMPRISING VIEWS OF THE
CITY AND ISLAND OF BOMBAY,
BASSEIN, TANNAH, AMBERNATH, &c.
THE BHORE AND THUL GHATS.
THE ROCK CUT TEMPLES.
ELEPHANTA, KANHERE, KARLIE, ELLORA, AND AJUNTA.
PALITANA, BEEJAPOOR, AURUNGABAD.
BOURNE AND SHEPHERD'S MAGNIFICENT PHOTOGRAPHS OF
Lucknow, Delhi, Agra, Futtehpore Likri, Mussoorie, Simla, Wanga Valley, Sutlej, &c., Lahore, Umritsur, Kangra Valley, Dalhousie, Chumba, Kashmir, Murree, Subathoo, Sanawur, Bulundshuhur, Kulu, Spiti, Dapsa Valley, Gangootri, Umballa, Benares, Allahabad, Cawnpore, Secundra, Bhurtpore, Muttra, Bindrabund, Goverdhun, Deig, Gwalior, Jumnootri, Mussoorie, Hurdwar, Roorkee, Vencat Tal, Bheem Tal, Jubbulpore, Peshawur, Calcutta, Darjeeling, Ootacamund, and the Nielgherries, &c. &c.

ALSO A SERIES ILLUSTRATIVE OF
EASTERN COSTUMES, &c.

THACKER, VINING, & Co.

DINNEFORD'S FLUID MAGNESIA.

The best remedy for
Acidity of the Stomach, Heartburn, Headache, Gout, and Indigestion; and the best mild aperient for delicate constitutions, especially adapted for Ladies, Children, and Infants, and for regular use in Warm Climates.

Dinneford & Co., Chemists, London, and of Druggists and Storekeepers throughout the world.

N.B.—Ask for Dinneford's Magnesia, and use Dinneford's Friction Gloves and Belts.

Agents—Thacker & Co., Bombay, Poona, and Byculla.

NOTICES.

NOTICE.—We beg to notify that we have

admitted Mr. FRANK GEORGE JEFFERSON a PARTNER in our FIRM as from the 15th ultimo.

Bombay, 6th March 1871. GEO. S. KING & Co.

THE Undersigned are prepared to INSURE COTTON per Austrian Lloyd Steamers for TRIESTE or VENICE at FIVE-EIGHTHS PER CENT. PREMIUM, and for other First Class Steamers at 3/4 per cent., and to ENGLAND via SUEZ CANAL in First Class Steamers at ONE per cent.

A. C. GUMPERT & Co.,
Agents Dresden Insurance Company.

THE ELPHINSTONE LANDING AND GLOBE EXPRESS COMPANY (Forwarding Agents to the P. & O. Co.) LAND CARGOES with despatch at MODERATE RATES.

Bond or deliver Goods as required.

Despatch Packages to any part of the world. For particulars apply to P. MOOLJEE & Co.,
Opposite the New Bank of Bombay.

THE ELPHINSTONE LAND and PRESS

Co., Limited, (in Liquidation).—No Shareholder of the Company save myself having this day attended at the MEETING of the SHAREHOLDERS of the Company advertised to be held this day at 3 P.M., and I having attended at the time and place fixed for the holding of such Meeting, do hereby, as Liquidator of the Company, ADJOURN such MEETING until the 2nd day of MAY next at 3 P.M., at the Office of Messrs. W. NICOL & Co., when the Resolutions already advertised for proposition this day will be proposed.

H. MAXWELL, Liquidator.

Bombay, 2nd March 1871.

NOTICE.—ALBERT LIFE ASSURANCE

COMPANY (in Liquidation).—The TIME for RECLAIMING PREMIA PAID since the suspension has been EXTENDED by the Court of Chancery to the 31st of July next.

C. H. OGBOURNE,
Attorney for the Official Liquidators.

Calcutta, 28th February 1871.

THE FRAMJEE COWASJEE PATENT

PRESS COMPANY.—NOTICE.—TENDERS FOR THE SUPPLY OF COOLIES AND LASCARS.—TENDERS for the SUPPLY of COOLIES and LASCARS, for the working of the Presses at Colaba, will be received at the Registered Office of the above Company, Apollo Street, No. 23, up to 3 P.M., MONDAY next, the 3rd proximo.

The Form of Agreement which will have to be subscribed to by the Contractor can be seen at the Company's Office from 11 A.M. to 4 P.M., SUNDAYS excepted.

The Company does not bind itself to accept the lowest or any Tender.

Bombay, Apollo Street, No. 23, 28th March 1871.

TO CAPITALISTS.—The LAND MORTGAGE BANK of INDIA (CREDIT FONCIER INDIEN)

Limited, are prepared to treat for the sale by PRIVATE CONTRACT of SUNDRY PROPERTIES in
BOMBAY,
POONA,
SHOLAPORE,
PANCHGUNNY,
KURRACHEE,

particulars of which may be had by applying to the Manager at the Bank's Office in Bombay. If desired part of the Purchase Money may remain on mortgage for a time at a moderate rate of interest.

BOMBAY, BARODA, and CENTRAL INDIA

RAILWAY.—TENDERS for the SUPPLY of One Hundred Tons of CASTOR OIL will be received by the undersigned up to the 4th proximo. Delivery to commence in the month of June next, and to be continued as required by the Company's Storekeeper.

Each Tender must be sealed and properly endorsed.

The Company will not be bound to accept the lowest or any Tender.

FRANCIS MATHEW,
Chief Resident Engineer and Acting Agent.

Bombay, 28th March 1871.

BOMBAY EDUCATION SOCIETY,

BYCULLA SCHOOLS.

THE ANNUAL GENERAL MEETING of the abovenamed Society, and the PRESENTATION of PRIZES to the Children, will take place THIS DAY (FRIDAY), the 31st instant.

The Subscribers will meet at 4 o'clock P.M. to receive the Report, and for the despatch of any business which may be brought forward.

The Presentation of Prizes will take place at 5 o'clock, when friends of the children and all who take an interest in the Schools are invited to attend.

W. P. WALSHE, Secretary,
Bombay Education Society.

31st March 1871.

NOTICE is hereby given, that the PARTNERSHIP hitherto subsisting between the undersigned has been DISSOLVED by mutual consent on the 31st December 1870.

JOHN T. BELL.
CHARLES GUST. HENRY VENTZ.
CHARLES HERM. LUCIUS.

London, Manchester, and Bombay, 29th March 1871.

With reference to the above advertisement, I give NOTICE that I continue the business of my late Firm, BELL, VENTZ, and LUCIUS, in PARTNERSHIP with Mr. JOHN BRANDENBURG, under the style of BELL, BRANDENBURG & Co.

JOHN T. BELL.

London, Manchester, and Bombay, 29th March 1871.

NOTICE.—To be SOLD by PUBLIC AUCTION, in H. M.'s Dockyard, on WEDNESDAY, the 5th April 1871, the following VESSELS, as they stand on the day of SALE:—

H. M.'s Steam Tug JORAWAR, of 161 46/100 Register Tonnage, 100 Horse-power, 108 feet long, 19 feet beam, and 10 feet deep, built in England in 1864.

H. M.'s Schooner FANNY, of 103 80/94 burthen in Tons, 76 feet long, 17 feet beam, and 8 feet deep, built in Surat in 1856.

Terms of Sale.—The sale will not be considered final until the acceptance of the offers are sanctioned by Government, a deposit of 10 per cent. to be paid at the time of sale, and the remainder to be paid within eight days after the acceptance of the offers by Government, otherwise the deposits will be forfeited and the vessels resold for the benefit of the State.

For further particulars apply to the undersigned.

W. L. SEARLE, Lieut., late I.N.,
Marine Storekeeper.

Marine Storekeeper's Office, Bombay, 22nd March 1871.

I-MPORTANT.

TO BE SOLD,

THE MAGNIFICENT STOCK of Messrs. BADHAM and Co., at a great reduction, and 10 per cent. discount for Cash. This is an opportunity that seldom or never offers itself in India for purchasing

FIRST CLASS GOODS AT LESS THAN LONDON PRICES.

OUTSTANDINGS.

All Accounts over one year standing, if paid at once, no interest will be charged. All under one year's

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

THURSDAY AFTERNOON.

COLABA LAND shares firm. Other shares weak. Government paper dull.

BOMBAY BILL AND STOCK LIST.

BANKS.

Number Shares.	Nomi. value per sh.	Paid up.	Last divi-dend.	Names.	Cash Rates per Share.
	Rs.	Rs. p. a.			
100,000	100	all	3 p.ct	Agra Bank	95
22,000	1,000	all	9 p.ct.	Bank of Bengal	1,375
10,000	500	all	2 p.ct.	Ditto of Bombay New	620
10,000	500	100	6 do.	Ditto 2nd Res. Issue	175
5,250	1,000	all	12 p.ct.	Ditto of Madras	1,380
30,000	250	all	5 p.ct.	Chartered Mercantile Bk. of L. & China	250 par.
0,000	275	all	12 p.ct.	Hong. & Shanghai Bank	360 nl.
40,000	200	all	nil	Chartered Bk. of L. & C.	150
37,096	250	125	5 p.ct.	National Bank of India	103
10,000	250	all	12 do.	Oriental Bank	440

RAILWAY COMPANIES.

—	£20	218.3.0	p.c.	G. I. P. Railway Consolidated Stock	240
—	£20	169.1.5	do.	Do. New £20 shares	126
—	£ 0	43.10.2	do.	Do.	
—	£100	1,000	do.	B. B. & C. I. Railway Co.	1,100
—	£18	496.5.1	do.	Do. New Shares	200

LAND COMPANIES.

4,000	3,000	all	Rs 70	Colaba Land Co.	1,645
8,000	156	all		Frere Land & Pier Co. Ld	162
750	2,000	2,000	Nil	Managon Land	1,000
4,000	2,000	1,400	Nil	Fort Canning	305

SPINNING AND WEAVING COMPANIES

400	2,000	1,700	50	Albert Mills Co	1,450
500	2,000	all	200*	Alliance Spinning	2,500
100	5,000	all		Bombay	3,000 div
300	1,000	all	45*	Bombay United	925 ex-
1600	150	150		Broach Mills	205
800	5,000	all		Dhurumsey Spinning	2,470
750	2,000	all	150	p.a Great Eastern	1,260
2,500	1,000	all	80	p.a Manockji Petit's	1,125
800	2,500	all	80	p.a Oriental	2,650
600	2,500	2,500		Royal	2,125

*Per share for the half-year.

PRESS COMPANIES.

150	5,000	2,850	250	Akbar Cotton Press Co.	2,275
200	5,000	1,100	75	Albert Co. Kurrachee	775
250	3,500	350	Nil.	Alexandra Press Co.	450
150	12,000	11,000	200	Apollo Press Co.	7,000
200	2,000	1	250	Bombay Press Co.	2,250
200	500	all	664	Do. New	583
400	1,880	all	800	Colaba Press Co	5,600
350	500	all		Do.	5,500
150	9,500	all	1,000*	Fort Press Co.	9,800
200	1,000	1,800		Framji Cowasji Press	900
200	8,000	all	Nil.	Hydraulic Press Co.	2,500
200	5,000	1,500	150	p.a Imperial Press Co.	1,250
1,000	500	2,000	120	p.a Kurrachee Press Co.	875
2,000	250	250	20	p.a Mofus. Press & Co.	455
125	2,500	all	350*	Prince of Wales Press	2,350
220	2,000	750	75	p.a Victoria Press, Madras	950
150	2,000	all	150	p.a Timeavelly Press Co.	1,000
400	1,500	—	—	Carwar Company	700

MISCELLANEOUS.

—	2,500	1,500	75 p.a.	Bombay Burmah Trading Corporation	800
1,000	50	all	5 p.a.	Mechanics Bldg Co	30
500	2,000	300	21 p.a.	Kurrachee Landing and Shipping Company	170
2,000	500	all	25 p.a.	Treacher & Co.	400

BANKS IN LIQUIDATION.

		Date of L'dation.		
500	75	Jan. '66	Bank of Bombay	29
95	19	..	Do. China	1
250	2	Mar. '66	Centra Bank	1
...	...		East India Bank	
200	13	Feb. '67	Indian Peninsula	
200	68	May '	Royal Bank	

COMPANIES IN LIQUIDATION.

—	5,200	2,375	Nov. '66	Back Bay Co.
	3,500	2,450	...	B'bay & Bengal S. S.	75 10

EXCHANGE.

On	Terms.	Rate
London	At sight	Is. 10⅛d.
London Bank's	6 months' sight	Is. 10⅛d.
Do. Credits	6 Do. do.	Is. 1.d.
Do. Documents	6 Do. do.	Is. 11⅛d.
Calcutta	At sight	Par
Do.	30 days' sight	99¾
Do.	60 days' sight	99¾
Madras	At sight	Par
Do.	30 days' sight	99¾
China	60 Do. do.	226

PRICES OF BULLION, &c.

Sovereigns, each	Rs.	10-8
Bank of England Notes	,,	10-1
Carolas	,,	290
Mexican Dollars	,,	220
Five-Franc Pieces	,,	203
Bar Silver	,,	106-1
Gold Leaf	,,	15-1
Bar Gold 10 oz. English	,,	16
Australian Gold	,,	196

BANK OF BOMBAY.

Government Securities	4 per cent
Mercantile Bills	6 ,,

GOVERNMENT SECURITIES.

Five-and-a-half per cent	111
Five per cent	106½
Four per cent	98½
Four & half per cent. (Public Works Loan)	106½
Five per cent Debenture Loan 1866-67	103
15 years' Debenture Loans	106½
10 years' do. do.	106
5 years' do. do.	103
Six per cent. Municipal Loan Do. Houses Rate	113
Do. Do. Market Rate	113

CALCUTTA.—27TH MARCH, 1871.

THE following transactions were reported :—

Government Securities were very firm :—

4 per cents at Rs 98-2, or 1-14 discount.

5 per cents heavy amount of 1856-57 at Rs 106-4 to 106-6.

5½ per cents large amounts at Rs 113-4 to 113-8.

In shares :—

Bank of Bengal shares at Rs 1,375.

National Bank shares at Rs 105 to 105½.

Tirhoot Indigo Co's shares at Rs 61.

Durrung Tea Co's shares at Rs 33.

Central Cachar Tea Co's shares at 69 and 72.

Dehing Tea Co's shares at Rs 60 discount, or Rs 25 per share.

Brunton Patent Press Co's shares at Rs 163, exclusive of the dividend.

Equitable Coal Co's shares at Rs 210, exclusive of the dividend

Great Eastern Hotel Co's shares at Rs 155.

The Eastern Cachar Tea Co declared a dividend, on Saturday, of 4 per cent., which with the ad-interim dividend of 4 per cent., already paid, make 8 per cent on the crop of 1870.

The India General Steam Navigation Co. declared a dividend of Rs 20 per share, for the half-year ended 31st December 1870, being at the rate of 4 per cent. per annum, payable on or before 1st May next.

—*Englishman.*

MILITARY.

ARRIVALS.—MARCH 30.

Sanderson, Surgeon, Madras Army, on medical certificate, from —

Pedler, Major, Madras Staff Corps, on medical certificate, from —

Bowers, Captain, 6th Regiment, on medical certificate, from Deolalee.

Barker, Acting Conductor, Barrack Department, on medical certificate, from Mhow.

Chamier, Bt. Lieutenant-Colonel, Bengal Staff Corps, on furlough, from Oudh.

Forbes, Captain, Bengal Staff Corps, on furlough, from Oudh.

Parkins, Major, Bengal Staff Corps, on furlough, from Oudh.

Poole, Captain, 25th Regiment N. L. I., on sick certificate, from Dhoolia.

Bayly, M. jor, Royal Artillery, on duty, from Mhow.

Dunbar, Major, Bengal Staff Corps, on furlough, from Meerut.

Graham, Lieutenant-Colonel, 6th Bengal Cavalry, on furlough, from Cawnpore.

Gill, Lieutenant-Colonel, Bengal Staff Corps, on furlough, from Mecan Meer.

Whitmore, Lieutenant, Royal Engineers, to appear before, a medical board, from Nusseerabad.

Pelly, C.B., Deputy Inspector General, Medical Department, on medical certificate, from Poona.

Brooke, Lieutenant, 92nd Highlanders, on leave, from Jullundur.

DEPARTURES.—MARCH 30.

Kirby, Colonel, Adjutant General of the Army, on duty, to Poona

Hunt, M.D., Assistant Surgeon, Royal Artillery, to join, to Peshawur.

Tarleton, Deputy Assistant Commissary, Barrack Department, to join, to Mhow.

Dawson, Major, Royal Artillery, to join, to Morar, Gwalior.

Stewart, M.D., Assistant Surgeon, British Medical Department, on leave, to Deolalee.

POONA DIVISION ORDERS.

BY MAJOR-GENERAL J. T. GRANT, C B.,
Commanding Poona Division of the Army.
Mahableshwar, 28th March, 1871.

Staff—Captain James, for 60 days, from date of departure, on privilege leave.

POONA STATION ORDERS.

BY COLONEL S. WHITEHILL,
Commanding Poona Division of the Army.
Poona, 28th March, 1871.

The attention of Commanding Officers of Regiments and officers on general duty is called to the orders issued by the Major-General on the 13th instant, relative to the wearing of white clothing.

It is to be clearly understood that officers in uniform, whether on or off duty between the hours of 7 A.M. and 8 P.M., are to appear in white clothing, the only exception being officers of Native Infantry Regiments when parading or on other duty "with" their men, when they must invariably be in red.

Men and officers between 8 P.M. and 7 A.M. will wear cloth uniform.

Poona, 29th March, 1871.

Helmets will be worn by European troops at evening parade, when they fall in before 6 P.M., during the hot weather.

Owing to the want of accommodation in their own lines for the officers of the 1st Cavalry, the following houses in the Ghorepoorie lines are told off for their use, and the Officer Commanding the Regiment will arrange for their allotment Nos. 10, 20, 29.

The Officer Commanding 83rd Regiment will detail an officer of the Regiment under his command to relieve Lieutenant Kirkwan from the command of a section at the General Depot as a temporary measure, until after the departure of the Invalids, &c., in the troopship of 10th proximo.

BOMBAY GOVERNMENT ORDERS.

(*Bombay Government Gazette*, March 30.)

MILITARY DEPARTMENT.

Honorary Assistant Surgeon J. Anderson, House Surgeon, Jamsetjee Jejeebhoy Hospital, is allowed furlough to Europe for one year, on medical certificate, under the furlough regulations of 1868.

The furlough granted to Captain B. O. Seton, R.E., in G. O. No. 214, dated 18th March 1871, is on private affairs, and not on medical certificate, as therein notified.

Captain and Brevet Major Croft Augustus Charles Hawkins, having completed twenty years' service, to be Major in the Staff Corps from the 20th March 1871, subject to Her Majesty's approval.

Assistant Surgeon J. Williams, M.D., Superintendent of Vaccination in Sind, is allowed a furlough to Europe on medical certificate, for twenty months, under the provisions of G. G. O. No. 80 of 1869.

The Government of India has ruled that in the event of accommodation being available in one of H. M.'s Indian troop-ships for a warrant officer, but not for his family, he cannot be permitted to remain for another troop-ship, neither can he be provided with a passage in a private vessel.

With reference to General Order No. 195, dated 21st March 1867, Sholapoor will, in future, be a fourth class station staff appointment.

Deputy Inspector General of Hospitals S. M. Pelly, C.B., of the Bombay Medical Establishment, is allowed furlough to Europe for twelve months, on medical certificate, under the furlough regulations of 1868.

Major J. P. Peiler, Madras Staff Corps, is allowed furlough to Europe for two years, on medical certificate, under the furlough regulations of 1868.

Surgeon A. Sanderson, M.D. and M.A., Madras Medical Establishment, is allowed furlough to Europe for twenty months, on medical certificate, under the furlough regulations of 1854.

The furlough to Europe granted by G. G. O. No. 523 of, 1870 to Deputy Assistant Commissary and Honorary Ensign D. Vint, is further extended from the 20th to the 31st January 1871.

The Government of India has authorized the issue of one table and two chairs to 1st and 2nd class Gymnasia. Repairs to all moveable apparatus supplied to Gymnasia will be effected by the Barrack Department.

The following temporary promotions in the Ordnance Department are ordered :—

Major Swanson, 2nd class Commissary, to act as 1st class Commissary of Ordnance, from the 12th March 1870, vice Clarke, proceeded on furlough to Europe.

Captain F. W. M. Spring, 3rd class Commissary, to act as 2nd class Commissary of Ordnance, vice Swanson.

MARINE DEPARTMENT.

The Right Honourable the Governor in Council is pleased to direct that the 1st October 1871 be the date up to which Donation Batta for Service in Abyssinia shall be paid to the Bombay Marine in India. Rolls of unclaimed shares should be submitted without delay.

Lieutenant H. Morland performed the duties of Dockmaster, in addition to his own, from 20th November to 18th December 1870, both days inclusive.

The following temporary arrangements and appointments are confirmed :—

Mr J. Kennedy, Acting Conductor, promoted to Conductor on the 16th November 1870, vice Horne, disrated.

Mr. W. Royals, Sub-Conductor, to be Acting Conductor from the 16th November 1870, vice Kennedy, promoted.

The following appointments are confirmed :—

Mr. J. H. Law, Third Officer of the Schooner Constance, was appointed Acting Second Officer of the May Frere from the 4th February 1871, vice Sutton, transferred to Gun Boat Clyde.

Mr. A. P. Thomson was appointed Second Officer of the Schooner Constance, from the 4th February 1871.

POLITICAL DEPARTMENT.

Captain S. B. Miles, Staff Corps, was employed on special duty at Aden from the 23rd July to the 6th November 1870, both days inclusive.

JUDICIAL DEPARTMENT.

Mr. J. Elphinston, an Assistant Collector and a Magistrate F. P. in the Dharwar District, is, so long as he is employed in that District, invested with powers, under section 412 of the Criminal Procedure Code, to hear appeals from decisions in criminal cases tried in the talookas under his revenue charge by officers exercising powers less than those of a magistrate.

Mr. N. M. W. Daniell, C.S., having returned to India on the 18th ultimo, the unexpired portion of the furlough granted to him in Government Orders, dated the 2nd February and 15th December 1870, is cancelled.

Mr. Eduljee Cursetjee Modi, Mr. Munchershaw Dossabhoy, and Mr. Cowasjee Muncherjee Kurunjawala, to be Delegates to aid in the adjudication of cases arising under the said Act, within the local limits of the Parsee District Matrimonial Court of Surat, vice Mr. Rustomjee Cursetjee Modi and Mr. Rustomjee Sorabjee, who resigned their appointments, and Mr. Muncherjee Sorabjee Kurunjawala, deceased.

The resignation of Mr. Dorabjee Ballabhoy and Mr. Rustomjee Cowasjee of the office of Delegates of the Parsee Chief Matrimonial Court of Bombay is accepted.

Azam Krishnajee Dutatraya, Head Cackoon of Uthnee, is invested with the powers of a Subordinate Magistrate of the second class in the Belgaum district.

Mr. J. E. Murphy to act as Assistant Judge and Session Judge of Surat until further orders.

The following gentlemen are appointed visitors of the Subordinate Jail established at Broach, in addition to those mentioned in the Government Notification dated 1st February last :—Mr. N. R. Oliver, Mr. G. Cotton, Mr. Tooljaram Nundkisoredass, and Mr. Nusserwanjee Bumonshaw Mehetajee.

Mr H. J. Parsons, Acting Assistant Judge and Session Judge of Rutnagherry, made the necessary declaration of office, as required by (bombay) Act VI. of 1866, on the 8th instant.

Messrs. H. J. Parsons and C. B. Izon respectively delivered over and received charge of the office of Judge and Session Judge of Rutnagherry on the 22nd instant, in the afternoon.

Mr. C. B. Izon having assumed charge of the office of Judge and Session Judge of Rutnagherry on the 22nd instant, the unexpired portion of the privilege leave for two months granted to him in Government Notification dated the 16th January 1871 is cancelled.

Mr. E. T. Candy received charge of the office of Assistant Judge and Session Judge of Khandeish from Mr. S. N. Tagore on the 20th instant, before noon, and on the same day made the necessary declaration of office as required by (Bombay) Act VI. of 1866.

Captain F. S. Iredell and Lieutenant-Colonel W. S. Jones respectively delivered over and received charge of the office of Cantonment Magistrate at Ahmednuggur on the 23rd instant.

Captain F. S. Iredell resumed charge of his appointment as Acting Assistant Cantonment Magistrate at Poona on the 24th instant.

Mr. F. H. Souter, C.S.I., Commissioner of Police, Bombay, is allowed privilege leave of absence for two months.

Mr. A. Edginton to act as Commissioner of Police, Bombay, during the absence of Mr. F. H. Souter, C.S.I., on leave, or until further orders.

Azam Kajee Kamroodin, probationary 4th class Mamlutdar, and a Subordinate Magistrate of the 2cd class, is invested with the powers of a Subordinate Magistrate of the 1st class, in the Ratnagherry district.

REVENUE DEPARTMENT.

Mr. E. D. Sharkey, Supernumerary Assistant Collector, Ahmedabad, is allowed privilege leave of absence for three months.

Mr. Vishnoo Purushram, Hoozoor Deputy Collector of Sholapoor, is allowed an extension of three months leave, on medical certificate, in continuation of the leave granted him on 2nd January 1871.

Mr. H. B. Boswell, C.S., to act as Collector and Magistrate of Sattara, vice Mr. J. R. Arthur, proceeding on furlough.

The Honourable E. W. Ravenscroft, on being relieved of his duties as Chief Secretary to Government by the Honourable F. S. Chapman, to act as Collector and Magistrate of Ratnagherry.

Mr. T. R. Fernandez, Assistant Superintendent, Gujarat Revenue Survey, has been allowed an extension, from the 8th to 14th November 1870, both days inclusive, of the two months' privilege leave granted him under date 27th August 1870.

Mr. R. Giles, Deputy Collector in Sind, passed departmental examination according to the higher standard on the 13th ultimo.

Mr. J. F. Fleet to act as Second Assistant to the Collector of Tanna during the absence of Mr. Nugent, or until further orders.

Mr. J. L. Johnston to act as Second Assistant to the Collector of Colaba until further orders.

Mr. Gordon Stafford Northcote to be Supernumerary Assistant Superintendent, Southern Maratha Country Revenue Survey and Assessment.

GENERAL DEPARTMENT.

Surgeon G. C. Bell, M.D., is appointed Superintendent of Mahableshwar, vice Surgeon J. Cruickshank, appointed Inspector General of Prisons.

Sub Assistant Surgeon Dosabhoy Pestonjee is promoted from the second to the first grade, with effect from the 17th instant.

Assistant Surgeon J. F. Keith, M.B., is appointed to act as Superintendent of Vaccination, Sind division, during the absence of Dr. Williams, or until further orders.

Mr. C. Gonne, Secretary to Government, Political and Judicial Department, is allowed an extension of furlough for seven months from the date of the expiry of the furlough granted to him for 15 months in Government Notification dated the 20th October 1869.

Mr. David Young, acting Professor of Botany in Grant College, has been allowed leave of absence to Europe for twelve months, on medical certificate.

Surgeon A. V. Ward resumed charge of his duties as Professor of Midwifery in the Grant Medical College on the 20th inst.

ECCLESIASTICAL DEPARTMENT.

The Rev. W. Maule, S.C.L., having returned to duty on the 18th instant, the unexpired portion of his leave has been cancelled.

The following appointments have been made—

The Rev. W. H. Cummins, B.A., now doing duty at the Presidency, to be chaplain of the Fort, Belgaum, visiting Kulladghee.

The Rev. H. H. Pace, chaplain of Belgaum, to be chaplain of the cantonment of that station, visiting Dharwar, except in the monsoon.

The Rev. W. L. Eames, B.A., to be chaplain of Gorpoorie, Poona, visiting Sholapore for one Sunday in every month.

SHIPPING.

DAILY FREIGHT REPORT—29TH MARCH.

London	Cotton	£3 0s. 0d.	p. ton
	Cases	£3 0s. 0d.	,,
	Seeds	£2 5s. 0d to £2 10s. 0d	,,
Liverpool	Iron Ships Cotton	£2 10s. 0d. to £2 12s. 6d.	,,
	Wooden ships ,,	£2 3s. 0d.	,,
	Myrabolms & Cair bdls	£1 5s. 0d.;	,,
	Seeds	£1 10s. 0d.	
Harve	Cotton	£3 0s. 0d.	
	Coffee		
Overland	Steamers	£4 0s. 0d.	
Liverpool via Suez Canal		£3 5s. 0d. to £3 7s. 6d.	
China	Steamer Cotton	Rs. 10 per bale.	
	Opium	Rs. 25 to 30 per chest.	
	Sailing Ships	Rs. 3 per bale	
Calcutta	Salt	Rs. 2 0 0 to 3 0 0 per ton	
Calcutta to Bombay		Rs. 16 and Calcutta Port charges	
Mauritius		9 annas to 10 p. bag nominal.	

ARRIVAL.

March	Vessel.	Commander.	From
30	Nimrod	Pearse	Coconada, Feb. 19.

DEPARTURES.

March	Vessel.	Commander.	Destination.
30	Ellora (s)	Hector	China, &c.
	Johanna Wilhelmine	Buttner	Bremen.
	Lord Clyde (s)	Kingcome	Malabar Coast.

THE HOOGHLY.

ARRIVAL.

Mar. 27 Star of Erin, Mill, London, Dec. 7.

DAILY EXPORTS.—30TH MARCH.

FOR LIVERPOOL.

Jeypore, 200 bales cotton, Lawrence & Co; 100 bales cotton, S Mooljee; 275 bales cotton, G Khuttow & Co.

Oberon, 135 bales cotton, N Goverdhundass.

North Tyne (s), 35 bales madder roots, Owen & Okell; 1 case indigo, Adams and Kennedy; 52 bales wool, C Nensee; 42 bales wool, L Narronjee; 75 bales wool, V Vurria; 46 bales wool, P Gungajall; 254 bales cotton, David Sassoon & Co; 38 bales cotton, B Valljee.

Calcutta, 200 bales cotton, A Blascheck & Co.

Hindoostan (s), 250 bales cotton, M Lowjee.

Arethusa, 21 bales hemp, V Nagurdass.

Atalanta (s), 400 bales cotton, Gaddum & Co.

Lord Ashburton, 50 bales cotton, T Canjee.

FOR LONDON.

Simla (s), 31 bundles silk, J Sewjee.

Durham (s), 2,000 bundles coir yarn, S Mooljee; 47 bags coffee, peacock feathers, B Momed.

Hindoostan (s), 100 bales cotton, M Lowjee.

FOR TRIESTE.

Sphinx (s), 164 bales cotton, A C Gumpert & Co.

Cheviot (s), 100 bales cotton, Ritchie, Steuart & Co.

Persia (s), 40 bales hides, W Nicol & Co.

Nachimoff (s), 100 bales cotton, H. D. Freck & Co.

FOR MALTA.

Hindoostan (s), 34 bags coffee, Ritchie, Polljexfun & Co.

FOR NEW YORK.

Eddystone, 100 bales gunny rags, Ralli Brothers.

FOR MARSEILLES.

Nachimoff (s), 25 bales cotton, H D Freck & Co.

FOR ODESSA.

Nachimoff (s), 140 bags pepper and 300 bags rice, H B Touche & Co.

FOR FALMOUTH.

Sanspareil, 150 bales cotton, Knoop & Co.

FOR HONGKONG.

Emeu (s), 854 bales cotton, D Goolamhuson.

POSTAL NOTICES.

DEPARTURE OF OCEAN MAILS.

	Date	Mail closes.	After packet at.
United Kingdom	April 1	2 P.M.	3 P.M.
Kurrachee	,, 10	11 A.M.	
Persian Gulf via Kurrachee	,, 3	11 A.M.	
China	,, 13	9 A.M.	10 A.M.
Australia	,, 13	9 A.M.	10 A.M.
Mauritius, Reunion, &c	,, 1	2 P.M.	3 P.M.

OVERLAND MAILS.

The Overland Mails per P. and O. Co.'s Steam Packets leave Bombay every Saturday at 5-30 P.M.

The Mails are closed at the General Post Office at 2 P.M.

The after packet at 3 P.M.

After packet letters are not forwarded unless an eight anna stamp is affixed to the letter in addition to the postage.

Registered letters are received at the General Post Office until 1 P.M.

The latest hour for posting Overland covers at the several Branch Post Offices is 1-30 P.M.

Late letters are received at the Pier Post Office till 4-30 P.M.

The subjoined Table shows the dates of departure of Overland Mail Steamers from Bombay during the year 1871. The hour of the steamer's departure is 5-30 P.M.

Saturday	April	1	Wednesday	August	16
Do	do	8	Do	do	23
Do	do	15	Do	do	30
Do	do	22	Do	September	6
Do	do	29	Do	do	13
Do	May	6	Do	do	20
Do	do	13	Saturday	October	7
Do	do	20	Do	do	14
Wednesday	do	31	Do	do	21
Do	June	7	Do	do	28
Do	do	14	Do	November	4
Do	do	21	Do	do	11
Do	do	28	Do	do	18
Do	July	5	Do	do	25
Do	do	12	Do	December	2
Do	do	19	Do	do	9
Do	do	22	Do	do	16
Do	August	6	Do	do	23
Do	do	9	Do	do	30

POSTAGE BY THE BRINDISI ROUTE.

The Postage rates chargeable on Correspondence forwarded "via Brindisi," to the United Kingdom or places served through the United Kingdom, are as follows :—

For the United Kingdom.

Each Letter per ½ ounce—annas 8.

Each Newspaper per 4 ounces—annas 2, pie 8.

Each Book or Pattern Packet not exceeding one ounce—annas 2; not exceeding 2 ounces—annas 3, pie 4; not exceeding 4 ounces—annas 4, pie 8; every additional 4 ounces—annas 4, pie 8.

For places served through the United Kingdom.

Each Letter—8 pie per ½ ounce less than the published rate for a Letter sent via Marseilles.

Each Newspaper—8 pie per 4 ounces more than the published rate for a Newspaper sent via Marseilles.

Each packet of Books or Patterns—8 pie per 4 ounces more than the published rate for a packet sent via Marseilles.

The full prepayment of Correspondence forwarded via Brindisi is compulsory, and all covers not fully prepaid will, unless specially marked by the senders for transmission by any other route, and conforming to its conditions, be forwarded via Southampton.

CHINA AND AUSTRALIAN MAILS.

The subjoined Table shows the dates of departure of China and Australian Mail Steamers from Bombay during the year 1871 :—

CHINA MAILS LEAVE BOMBAY ON

At Noon.		At Noon.	
Thursday	April 13	Wednesday	August 30
Do	do 27	Do	September 13
Wednesday	May 10	Do	do 27
Do	do 24	Thursday	October 12
Do	June 7	Do	do 26
Do	do 21	Do	November 9
Do	July 5	Do	do 23
Do	do 19	Do	December 7
Do	August 2	Do	do 21
Do	do 16	Do	Jan. 1872 4
		Do	do 18

AUSTRALIAN MAILS LEAVE BOMBAY ON

At Noon.		At Noon.	
Thursday	April 13	Wednesday	August 30
Wednesday	May 10	Do	September 27
Do	June 7	Thursday	October 26
Do	July 5	Do	November 23
Do	August 2	Do	December 21
		Do	Jan. 1872 18

MAILS FOR KURRACHEE AND PERSIAN GULF.

The subjoined Table shows the dates of departure of the B. I. S. N. Co.'s Contract Steamers from Bombay to Kurrachee and Persian Gulf during the year 1870 :—

LEAVE BOMBAY FOR KURRACHEE

Monday	April	10	Saturday	August	12
Do	do	24	Do	do	26
Do	May	8	Do	September	9
Do	do	22	Monday	do	25
Saturday	June	3	Do	October	9
Do	July	17	Do	do	22
Do	do	5	Do	November	6
Do	do	11	Do	do	20
Do	do	29	Do	December	4
			Do	do	18

LEAVE BOMBAY FOR PERSIAN GULF VIÂ KURRACHEE

Monday	April	3	Saturday	August	22
Do	do	17	Do	September	5
Do	May	1	Do	do	19
Do	do	15	Monday	October	9
Saturday	do	27	Do	do	16
Do	June	10	Do	do	31
Do	do	24	Do	November	13
Do	July	8	Do	do	27
Do	do	23	Do	December	11
Do	August	5	Do	do	25

Registered and Ordinary Letters, as well as Books and Sample Packets, and Parcels, can be posted up to 11 A.M. on the day of departure of Steamer, as above shown during fair season.

DESPATCH OF INLAND MAILS FROM BOMBAY.

REVISED TABLE of the hours for closing the Inland Mails on and after the 15th March 1871, and until further notice.

MAILS.	Latest hours for Posting. At General Post Office. Ordinary Letters & Papers.	After Packet Letters.	At Branch Post Offices.
For Bengal, N. W. Provinces, Punjab, Central Provinces, Malwa, Berar, and for the following Post Towns on the N. E. Line of the G. I. P. Railway—Wassind, Kussara, Egutpoora, Nassick, Munmar, Nandgaum, Chalisgaum; and those from Bhoosawul to Jubulpoore and Bhosawul to Nagpore	8-30 A.M.	9-30 A.M.	8 A.M.
For all Post Towns on the N. E. Line of the G. I. P. Railway as far as Bhosawul only	4 A.M.	...	5 P.M. of previous day.
For all Post Towns on the S. E. Line of the G. I. P. Railway, for Poona, Deccan, S. M. Country, and Madras Presidency; also for Ahmednuggur and Seroor	9 A.M.	10 A.M.	8 A.M.
For ditto on the S. E. Line of the G. I. P. Railway, as far as Poona	12 NOON.	1 P.M.	11-30 A.M.
For ditto on the B. B. and C. I. Railway, as far as Surat	4 A.M.	5 A.M.	5 P.M. of previous day.
For ditto on the B. B. and C. I. Railway, from Surat to Ahmedabad, and for Guzerat, Kurrachee, Sind, Kattiawar, and Kutch	5 P.M.	6 P.M.	4 P.M.
For ditto in Southern Concan, *i. e.*, for Penn, Nagotna, Mhar, Khed, Dapoolee, and Ratnagherry	6 A.M.	...	5 P.M. of previous day.

Registered letters and banghy parcels for despatch by all Mails will be received, except on Sundays, from 10 A.M. to 4 P.M.

UNDER THE PATRONAGE OF
HIS EXCELLENCY
SIR SEYMOUR FITZGERALD, G.C.S.I.,
A CONCERT
WILL BE GIVEN IN
THE TOWN HALL
BY MEMBERS OF THE
BOMBAY PHILHARMONIC SOCIETY
ON THURSDAY, 13TH APRIL, AT 9 P.M.

Particulars will be announced hereafter.

SIR RICHARD TEMPLE'S
FINANCIAL STATEMENT,
FOR 1871-2.
MAY BE HAD, IN PAMPHLET SHAPE, 20 PP.,
PRICE EIGHT ANNAS,
AT THE OFFICE OF THE "BOMBAY GAZETTE."

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SPECIAL
TO "ALBERT" INDIAN POLICY-HOLDERS.

THE INDIAN LIFE ASSURANCE COMPANY, LIMITED.

REGISTERED UNDER ACT X. OF 1866.

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THE NEW BANK OF BOMBAY, LIMITED.

SOLICITORS.

MESSRS. MANISTY AND FLETCHER.

SECRETARY FOR WESTERN INDIA.

D. McL. SLATER, Esq., Associate of the Institute of Actuaries.

THE INDIAN LIFE ASSURANCE COMPANY was formed towards the end of 1869, and has already met with a large amount of support.

The object for which it was established, with a full Direction in India, was to secure the Indian Public against a repetition of such serious risks as have recently been sustained by the collapse of certain Assurance Offices whose entire Management was located in England.

Policy-holders are afforded not only the best possible security, which is of paramount importance, but they have the means of obtaining information at all times regarding the affairs of the Company from its responsible Officers.

A full Audited Statement of the financial position of the Company published annually.

Policy-holders on the Indian Register of the Albert Company, including those non-resident in India, will be enabled to assure in this Company on the following special terms :—

YEARLY PREMIUM TO ASSURE Rs. 1,000, OR £100 STERLING, PAYABLE AT DEATH.

Age.	Civil.	Military.	During Residence in Europe.
	Rs. a. p.	Rs. a. p.	£ s. d.
20	29 0 0	32 14 0	1 12 3
30	33 15 0	37 13 0	2 2 1
40	41 9 0	45 4 0	2 16 0
50	54 9 0	57 4 0	3 19 5

THE MILITARY BUDGET.

VICEREGAL LEGISLATIVE COUNCIL, MARCH 24.

GENERAL NORMAN said:—MY LORD,—In a speech in this Council last year, your Lordship said that you considered it would be advantageous if the Members of the Government, in immediate charge of particular departments of expenditure, gave the Council each year some information as to the course of expenditure in their respective departments.

It seems to me that there can be no doubt of the advantage of such a practice, for though this Council would not be a fitting assembly in which to discuss questions of military organization, I think that the Legislature which authorizes the levy of taxes for the public service should possess information as to the purposes to which those taxes are applied.

I shall, therefore, proceed to lay before the Council a statement regarding our military expenditure. I will endeavour to make it as brief as possible; but as this is the first occasion on which any such statement has been made, I am afraid that I cannot compress it into the space within which it may be possible to submit the statements of future years.

The military expenditure for 1870-71 in India was estimated in the Military Department at twelve millions five hundred and forty-nine thousand pounds, but on a review by the Executive Government, and as certain reductions were thought likely to come into operation during the year, the budget was fixed at twelve millions four hundred and ninety thousand pounds. The receipts were estimated at seven hundred and thirty-three thousand nine hundred pounds. The larger reductions anticipated did not take place, for they depended upon an expected decision of Her Majesty's Government which was not received, but other savings were made, and such a general watchfulness over the expenditure was exercised, as to justify a final estimate of twelve millions three hundred thousand pounds for 1870-71. Before the actual submission of this revised estimate, orders were received from the Secretary of State to adjust three hundred and eighty-two thousand pounds on account of the Overland Transport Service, being for charges incurred during the last four years, and which, it was understood in India, were to have been finally accounted for in England. This has unexpectedly brought up the military revised estimate in India for 1870-71 to twelve millions six hundred and eighty-two thousand pounds. The receipts, originally estimated at seven hundred and thirty-three thousand nine hundred pounds, are increased in the revised estimate to eight hundred and fifty-four thousand pounds; of which 14,000*l.* are expected from the adjustments for the Transport Service corresponding with the arrear expenditure of 382,000*l.* brought forward on the other side of the account, leaving a net expenditure in India, according to the regular estimate, of eleven millions eight hundred and twenty-eight thousand pounds—the smallest sum, as already stated by the Hon'ble Sir R. Temple, expended on the Army Service since 1857, if we do not reckon the arrear charges for the transport service, which really appertain to the accounts of several prior years.

To this has to be added the regular estimate for the Military Service in England, amounting to three millions six hundred and seventeen thousand pounds, less forty nine thousand pounds for receipts, leaving a net military expenditure in England of three millions five hundred and sixty-eight thousand pounds, or a total net military expenditure in England and India of fifteen millions three hundred and ninety-six thousand pounds, being one hundred and forty-nine thousand pounds more than the actuals of 1869-70; but omitting the adjustment on account of the overland troop service, there would have been a saving of two hundred and nineteen thousand pounds, notwithstanding the large quantity of stores obtained from England consequent on alterations of armament.

For the coming year, 1871-72, the estimated military expenditure in India is twelve millions four hundred and ten thousand pounds, and the receipts eight hundred and five thousand pounds, leaving a net estimated expenditure of eleven millions six hundred and five thousand pounds—a smaller expenditure than that of last year, and therefore, the smallest since the mutiny, although a new charge of sixty thousand pounds is inserted for the cost in India of the overland transports. The expenditure in England is estimated at three millions five hundred and seventy-four thousand pounds, and the receipts at fourteen thousand pounds, making a total net military expenditure in India and England of fifteen millions one hundred and sixty-five thousand pounds, being 231,000*l.* less than the revised estimate for 1870-71.

The items of expenditure in India for the coming year 1871-72, as compared with the budget estimate for 1870-71, are as follows:—

Army and Garrison Staff, 496,916*l.*, a decrease of 2,660*l.*

The amount of this grant has been increased to the extent of 10,000*l.* by the establishment of a system of garrison instruction ordered from England; but this increase is more than counterbalanced by the abolition of the Kurrachee and Chinsurah Depots, which the overland transports have rendered unnecessary, and by some minor items.

Administrative Staff, 211,925*l.*, an increase of 1,145*l.*

There are various minor reductions under this head, but these are counterbalanced by the transfer, under orders from the Financial Department, of certain charges from the Civil to the Military estimates.

Regimental Pay, Allowances, and Charges, 6,481,992*l.*, being a decrease of 111,000*l.*

The grant for 1870-71 was unduly reduced in anticipation of reductions that did not take place, but a portion of these anticipated reductions (that is, in the Artillery) have now been effected, and provision is still made for reductions in the Native Army, which, we are aware, have been sanctioned by the Secretary of State, though we do not know their exact shape and extent. There are also some savings by the absorption of supernumerary officers of British Cavalry and Infantry, and by the withdrawal of bounty on re-engagement.

Commissariat Establishment, Supplies, and Services, 2,212,912*l.*, being a decrease of 55,635*l.*

This is owing principally to some reduction in cattle; to the withdrawal of five batteries of Horse Artillery; to reduced provision for transport by railway and by water in all the Presidencies; to its being found possible to reduce the reserve stock of tea in Bengal; to a reduction of elephant keddah operations; to a smaller quantity of rum being purchased in Madras; and to some savings in Commissariat establishments in Bombay; and a reduction in the expense of supplying condensed water at Aden. On the other hand, there are items of increase, especially in the cost of provisions for European troops in Bengal, and for compensation for dearness of provisions to Native troops and followers in Bengal, and for purchase of rum, the stock of which has run low.

Stud and Remount Establishment, Supplies, and Services, 216,471*l.*, being a decrease of 20,745*l.*

This decrease arises from a limitation of the purchase of reserve stock in the Bengal studs and of army remounts in Madras and Bombay, consequent on reductions in the mounted branches, and after allowing for the purchase of two hundred remounts in Bengal.

Clothing Establishment and Supplies 113,264*l.*, being an increase of 9,926*l.*

This increase arises from serge clothing being issued to the European troops in 1871-72, with certain money compensation in Madras and Bombay, the latter being due in Bengal for 1872-73. Then, again, the department has to bear the cost of making up cloth clothing for issue in 1872-73, the cost being greater than that of making up the serge clothing in 1870-71. The biennial allowance for wicker helmets also falls due in 1871-72, and some provision has had to be made to enable Bombay to start the system of making up clothing on the departmental system, as in Madras and Bengal.

Barrack Establishment and Supplies, 377,591*l.*, being an increase of 10,169*l.*

Under this head, a new source of expenditure appears, amounting to ten thousand pounds, or cost of gymnastic stores and apparatus; in Bengal a larger provision is necessary for trestle cots and barrack furniture and supplies, but there has been a decrease in these items elsewhere, and also in subordinate establishments and lighting charges.

Administration of Martial Law, 45,683*l.*, being a decrease of 784*l.* A mere ordinary fluctuation.

Medical Establishments, Supplies, and Services, 460,150*l.*, being a decrease of 2,869*l.*

There has been a decrease in the cost of medical store depots in Madras, and a reduction in the cost of Lock-hospitals in Bombay, but an increased number of medical officers in Madras.

Ordnance Establishment Supplies, and Camp Equipage, 502,538*l.*, being an increase of 29,831*l.*

In all three Presidencies, increased provision is required for Ordnance stores, and for the manufacture of gunpowder and ammunition, the latter particularly in Bengal.

Ecclesiastical, 21,830*l.*, being an increase of 439*l.* An ordinary fluctuation.

Education, 36,960*l.*, being a decrease of 2,641*l.*

The decrease arises from the provision for a medical officer of junior rank for the Lawrence Asylum at Sunawar, the absence on furlough of the Superintendent of Army Schools at Madras, and a diminished payment to the Educational Society at Bombay.

Sea Transport Charges, 194,750*l.*, being an increase of 60,520*l.*, due to the charge for Overland transports brought on the Indian estimates for the first time, but some of the other items vary.

Volunteer Corps, 12,503*l.*, being an increase of 2,636*l.*, owing, I am happy to say, to an increased number of volunteers.

Miscellaneous Services, 377,081*l.*, being an increase of 430*l.*

There have been minor savings under many of the heads of this grant, but they are counterbalanced by provision to the extent of ten thousand pounds for camps of exercise in Bengal. The miscellaneous services include the following items:—

Donations to Officers' Widows' Fund, British Troops, and to the European Female Orphan Asylum; cost of Derajat Frontier Militia; gratuities to discharged native soldiers; compensation to native troops and followers in Madras and Bombay, for dearness of provisions;* compensation for dearness of forage for horses of native cavalry; for payments made to purchase regimental retirements, and for loss of command and staff allowances; allowances to officers and men on passing in the native languages; travelling allowances to officers and men; subsistence allowance to children of deceased pensioned soldiers, &c., and certain other small items.

* These charges are defrayed through the Commissariat in Beng.l.

The remaining charges are for non-effective services, and are as follows:—

Rewards for Military Services, 116,540*l.*, being a decrease of 1,067*l.*

Retired Officers in India, 13,219*l.*, being a decrease of 1,835*l.*

Military Pensioners, 585,147*l.*, being a decrease of 4,467*l.*

Widows' Pensions and compassionate allowances, 18,646*l.*, being an increase of 7,517*l.*

Superannuation Pensions, 18,439*l.*, being a decrease of 451*l.*

No remark seems necessary on these items, save that there is a considerable increase on one item, owing to the recent transfer of the pensions of the widows on Lord Clive's Fund from the Home to the Indian estimates.

The gross expenditure in India therefore shows a decrease of 80,000*l.* compared with the budget estimate, and of 272,000*l.* compared with the regular estimate of last year.

The estimated home military expenditure for 1871-72, as compared with that of 1870-71, is as follows:—

		In 1862-63.	In 1863-64.
In England	... ...	£2,144,737	£2,075,935
In India ...	... ...	12,853,636	12,697,069
		£14,998,373	£14,773,004

In 1864-65, it increased by more than three-quarters of a million sterling, owing chiefly to the Umbeyla campaign, the transfer of the Derajat Frontier Militia to the Military Department, and the large outlay for stores necessitated by the rigid economy of previous years. There were other causes of increase, viz., the revised scale of staff salaries, increased rates of family allowance to the European Army, increased pay to the commissioned grades of the Native Army, increased rates of hutting money, and the grant of good conduct pay to native soldiers after shorter terms of service. The strength of the European force in India in 1864-65 was as follows:—

16 Brigades Royal Artillery with 104 Batteries, representing a strength of ...	12,944	men.
11 Regiments of Cavalry, each 515 strong.	5,665	,,
55 Regiments of Infantry, each 919 strong.	50,545	,,
Total... ...	69,154	men.

There were also a battery of local Artillery, the Eurasian Battery, and one local company of Infantry in Bengal, besides the Sappers and Miners, and the Invalid and Veteran Establishments.

"The expenditure of the year 1865-66 exceeded even that of the previous year by nearly three-quarters of a million sterling, of which half a million was due to the Bhootan war and to the famine in the Madras presidency. The other causes of increase were the abolition of half-batta rates of pay, the grant of good service pensions to officers, and of higher rates of pay to medical officers; the re-organization of the native army in Madras, and the grant of cantonment batta to native troops on furlough; the appointment of a second doing duty officer with every native regiment at the three presidencies. The increase of expenditure would have been greater in this year, but that seven light field batteries were broken up, two heavy field batteries converted into garrison batteries, and two regiments of British Infantry sent home.

"The effect of these reductions is seen in the expenditure of 1866-67. The causes of extraordinary expenditure in the previous years had then also ceased. Moreover, one British infantry regiment was withdrawn from Madras in this year, the remaining 52 regiments were reduced by sixty privates each, and the cavalry regiments by fifty-six troopers each, a regiment of native cavalry in Bombay was broken up. The only notable increase of permanent charge was in the revised scale of administrative medical staff, and the formation of the Governor's Body-guard at Bombay. In this year also the charges for stores from England were transferred to the Home estimates, those for the Topographical and Trigonometrical Surveys having been transferred in the previous year to the civil estimates. The accounts for 1866-67 include the expenditure of eleven months only.

"The Abyssinian Expedition was organized in the end of 1867-68, but did not appreciably affect the accounts for that year, considerable charges having fallen, by the delays of andit, into the accounts of 1868-69. A permanent extra charge upon the State, of one-third of a million sterling, was imposed by the addition of 2d. a day to the pay of every European soldier, and an additional penny a day for the second term of service, with bounty and compensation for clothing. At the same time the military estimates were relieved of the charges of the Hyderabad Contingent, and the cost of malt liquor for the troops was transferred to the estimates of the Secretary of State. The military estimates were also relieved of the cost of three garrison batteries consequent on the transfer of the Straits Settlements to the Crown. The battery of local Artillery in Bengal was reduced.

"The increased expenditure in 1868-69 is due mainly to the Abyssinian Expedition and the Hazara Campaign. The other causes of increase were the formation of a troop of cavalry at Aden, the addition of forty men to each of the Punjab Frontier regiments of infantry, the additions to the strength of native regiments in Bengal and Bombay in connection with the Abyssinian Expedition, the Sanitary Commissions at the three Presidencies, and the grant of bonus compensation to officers. The reductions during the year were the withdrawal of the equipment and establishment from three Heavy Batteries, leaving them as Garrison Batteries, and the breaking up of the Assam Native Mountain Battery. The Military Department was further relieved of the charges of two batteries of Royal Artillery, one regiment of Dragoons, and two of Infantry, for the interval between their departure from Abyssinia to England, and the arrival in India of the reliefs; but, on the other hand, the accounts of 1868-69 had to bear, as already observed, a portion of the charges of the previous year connected with the Abyssinian Expedition.

"The expenditure was reduced in 1869-70 by the withdrawal of two regiments of European Cavalry and two of European Infantry, by the abolition of the Eurasian battery of Artillery, by diminished outlay for stores, and by absorption of the augmentations made in the previous year in the Native Army. The increase observable in the receipts for 1868-69 and 1869-70 is due mainly to the sale of stores in connection with the Abyssinian Expedition.

"The fall effect of the reductions ordered in 1869 was realized in the current year 1870-71, when the following further changes were carried out:—

* Reduction of one troop and two companies, in regiments of European Cavalry and Infantry in India.

* Reduction of the Native Artillery in the three Presidencies.

* Abolition of the second line of waggons in batteries of Royal Artillery.

Reduction of the Governor-General's Body-Guard.

Reductions in the Divisional, Brigade, and Army Staff.

Reductions in the Army Departments.

Abolition of the Kurrachee and reduction of the Chinsurah Depot.

Reduction of the local company of Infantry in Bengal.

Limitation of purchases of yearling and reserve stock in the Stud Department.

"There were considerable incidental savings from the effective strength of the native Army having fallen below the established complement, also in Commissariat expenditure in all three Presidencies, in Barrack expenditure at Madras and Bombay, and in payments to native pensioners. On the other hand, there were considerable items of increased expenditure, viz., the purchase of cantonment lands in Ramnekhet, Morar, and Beejapore, compensation to native troops for dearness of provisions in the Bengal and Bombay Presidencies, outlay for ordnance stores for the harbour defences at Bombay and Aden. The net result of these changes, according to the regular estimate, is that the entire military expenditure in India in 1870-71 will be considerably less than the actuals of the previous years."

It will be seen from the foregoing Memorandum that the increased expenditure was either unavoidable, as occurring under fixed regulations, or owing to war or famine, except in various cases where efforts were made to improve the position of the officers or soldiers of nearly every branch of the service; notably in the great addition to the British soldier's pay in 1867-68, which alone cost a third of a million sterling. To show how much variation there may be in charges of different years, I would mention that about a million sterling was added to the home estimates in 1865-66, 1866-67, and 1867-68 for the construction of the five overland transports; while the sea transport charges which were very small in India in the years 1861-62, 1861-2-3-4, owing to relief of British troops being for the most part suspended, rose to 354,000*l.* in 1864-65, when a regular system of relief recommenced.

It is impossible to make a satisfactory comparison of the Indian military expenditure with that of the War Department, for, according to the system here prevailing, no receipts in the Military Department are allowed to be dealt with in abatement of charges. Every charge is given in full, while the receipts are separately credited to the Indian Exchequer.

In the War Office estimates, on the other hand, many recoveries are taken in abatement of charges, and do not appear in the total sum estimated for; what are called "extra receipts," such as the payments by the Indian Government, &c., only being treated as payments to the Exchequer.

The final result to the tax-payers is of course the same whether the British or the Indian system is followed; but I prefer the British system as it obviates misunderstanding on the part of the many who simply look to the expenditure side to see what the Army costs, and not unnaturally fail to look to the receipt side, as it probably does not occur to them to think that the Army in India can be a source of revenue as well as of expenditure, or that in fact it produces a larger amount of receipts than the income-tax at its proposed reduced rate, or than all the contributions and tributes we receive from native States; three times as much as the receipts of the Telegraph Department; 350,000*l.* more than the receipts from Law and Justice; and very nearly as much as the whole Post-office revenue.

I would beg everyone, in referring to the military charges of India, to bear in mind the counterbalancing receipts, and I would further remind them that there are various corps, not under the Military Department but charged against it, such as the Deolee and Erinpoorah Contingents, Bhopal Battalion, &c., kept up more or less in consequence of treaties and more or less paid for by contributions from native States. The total charge, however, appears in the military expenditure, while the contributions disappear into the Exchequer. As far as I have been able to discover, the sum which might fairly be taken as an abatement of 120,000*l.* the cost of these corps, is 78,500*l.* received from native States.

The War Office estimates for 1870-71 on a very reduced establishment of 113,221 soldiers, provided for an estimated expenditure of 18,355,900*l.*, with 1,212,800*l.* extra receipts; and now this year, with a largely increased force of 133,201 men, the estimated expenditure is 15,350,000*l.*; but I have not seen the details of this expenditure or the estimated receipts.

On the one hand, however, military public works are included in the War Office estimates, and were estimated for 1870-71 at 700,000*l.*, and the salaries of the officials at the War Office are included in these estimates, while a large force of Militia, Yeomanry, Volunteers, and Reserve forces cost about 1,300,000*l.*

In India, on the other hand, the Public Works is entirely a separate department, and the Military Secretariat is reckoned as a branch of the civil administration, but the estimates in this country are swelled by charges that in no other country in the world, so far as I know, are considered to form a branch of military expenditure; and as by charges that, though properly military, are due to the exceptional circumstances of our position in India, and are not to be found at all, or only in a slight degree, in the War Office estimates.

The charges, direct or indirect, on the Indian military estimates, which appear more or less to be items not really belonging to military expenditure, are as follows: and I mention them not because I think it practicable at present to transfer them to other heads, but because I wish to show that the large amount of the military estimates is in part accounted for by charges not of a military nature, but which it is convenient so to deal with.

1st.—The payment of net pay to regimental and local officers in civil employ, including the Royal Engineer corps, by which 25,000*l.* a year is added to the military estimates.

2nd.—As fully a fourth of the whole body of Local and the Staff Corps officers are in civil employment of one kind or another, it would seem fair that a somewhat similar portion of the cost of unemployed or retired officers or officers on furlough, should be a civil charge, instead of being, as at present, a charge on the military estimates; these items would relieve the military estimates of nearly 200,000*l.* a year.

Fourteen thousand pounds a year are included in the military estimates for the Derajat Frontier Militia, which is perhaps rather more police than a military body.

Then, again, the cost of maintaining the Stud Department is far greater than any mere military necessity demands. This, however, will probably be rectified at an early date.

There are various other items, as the provision of camp equipage for tours of Civil Governors and Lieutenant-Governors, issue of arms or stores to native Princes, maintenance of cattle for tour purposes of high civil functionaries, &c., for which either there are no counterbalancing receipts, or, if there are, they are not dealt with as abatements, and the gross military expenditure is increased by them.

Major-General Broome, the able Controller General of Military Expenditure, whose unceasing labours in the Military Accounts Department for nine years have been so valuable, and whose recent departure for England in a very precarious state of health is deeply to be regretted, estimated that six hundred and seventy thousand pounds per annum were charged on the Military Department for expenditure not incurred for, or required by, the Military Department.

I will now refer to charges which are undoubtedly military, but which are either altogether peculiar to India, or which only appear to a small extent in the War Office charges.

Hill Sanitaria—which are kept up at a considerable expense for the benefit of convalescent soldiers.

Family allowance to the wives and children of European soldiers. I would take this opportunity to remark that all non-commissioned officers in the Army, and twelve per cent. of the rank and file, are allowed to marry, and to receive the advantages of a monthly allowance of Rs. 8 for each European wife, Rs. 6-8 for each East Indian wife, and Rs. 2-8 for each child, besides the advantages of married quarters and a few minor privileges. By the last returns, I find that about 70 per cent. of the staff sergeants, and rather less than 50 per cent. of other sergeants, avail themselves of the privilege of marrying, which is open to all. About 33 per cent. of the rank and file are married out of the 12 per cent. allowed; but in particular regiments, the authorized percentage is actually exceeded, for married men who volunteer to other regiments are not deprived of any of their privileges, as such, on joining regiments in which the complement of married men is full.

The provision of 95 per cent. of horses in the British Cavalry to every hundred rank and file, compared to the 66 or 67 per cent. allowed at home, and a larger establishment of horses to each battery of Horse and Field Artillery than in England.

The provision of malt liquor and rum to the soldier through the medium of the State, the former at a great reduction of cost, and both tending to swell the military estimates.

More liberal rations to the European soldier than those issued in England, with only the same amount of deduction from pay.

The maintenance for the carriage of the troops or for the transport of siege trains, of an establishment of 1,315 elephants, 1,950 camels, 4,445 bullocks, and 3,947 mules, besides 8,166 dooly-bearers.

The maintenance of camp equipage complete for every soldier in the army.

The provision of punkahs, with an establishment of pullers, during the hot weather for the European troops, as well as of tatties and establishments for watering them.

The maintenance of certain establishments for soldiers' orphans and children in the hills or elsewhere, and contributions to other institutions of the kind, which considerably exceed what is paid by the War Department for the Asylums at Chelsea and Dublin.

Various expenses connected with soldiers' gardens and soldiers' workshops,—objects of great importance to the welfare of the soldier.

Sea transport charges, which to a great extent at home appear in the navy estimates, and which of course are largely increased by the circumstance that the whole of the British troops on the Indian estimates are foreigners serving in a distant country.

If to this we add the liberal pension list of the native army, amounting to more than half a million sterling annually, we form some idea of what various items go to swell the military expenditure of India.

The force we have maintained during 1870-71 has been—

6,545 British officers,
60,425 British non-commissioned officers and private soldiers,
122,122 native soldiers,
14,187 Government horses, with 484 field guns;

And the estimated force for 1871-72 is—

6,436 officers,
60,445 British soldiers,
121,981 native soldiers,
13,253 Government horses, with 394 field guns.

In stating the number of guns, I exclude the 16 mortars of heavy field batteries, which I see in some returns are included as field guns. We anticipate some reduction in the native army, though the particulars of this have not yet been received from the Secretary of State. But I am decidedly of opinion that we have now reduced our European force to the very lowest safe strength.

Early in 1869, Her Majesty's Government strongly impressed upon the Government of India the urgent necessity for a large reduction of military expenditure, and in the following October, proposals were made to the Secretary of State, by which the European force was to be maintained in its rank and file, but certain important changes were suggested by which a large economy would be effected. Her Majesty's Government assented to reductions in the British Cavalry and Infantry, but not in the exact shape recommended. In consequence, we had, in 18 -1, a less force of European soldiers than in 1869-70, by 1,570, mainly in the Cavalry.

The alterations in the Artillery have as yet only partially taken effect; that is, five batteries of Horse Artillery have returned to England, but the proposed addition of men for the remaining batteries has not yet been carried out save in the case of men of the batteries going home who have volunteered to remain in India.

The ultimate result will be a saving combined with a small increase of men, though, as His Excellency the Commander-in-Chief said on Friday, it involves a reduction of five batteries of Horse Artillery or thirty guns; but even this is not altogether the case, for by adding twelve drivers to each battery, as proposed, it is hoped that the evil brought to notice on more than one occasion by Sir William Mansfield and the Inspectors of Artillery, that batteries were too weak to work their six guns, will be obviated; assuming those statements to be correct, we shall not even have lost any really effective pieces of ordnance.

The Government of India is most anxious to have all existing batteries completed, and on the order being received for the return of the batteries to England, the Viceroy at once urged on the Secretary of State, by telegraph, the necessity of promptly sending out the requisite drafts, and it is hoped that they will soon be supplied.

I may confirm the statement made by Lord Napier of Magdala on Friday that the reduction of guns lately made, and to which his Lordship objects, is far less than the artillery reductions recommended by high military authority in 1865, and again in 1869.

Our British Cavalry and Infantry amount respectively to nine regiments of 455 men, excluding officers, and fifty regiments of infantry of 885 men, excluding officers; and, as I have already said, I do not think any further reductions should be made in these forces, but we hope some economy may be effected in departments, and we look for a considerable saving in the overland transport service, which, we think, unduly expensive.

Since September 1869, as I showed in a previous part of this statement, various reductions in the staff and departments have been effected, and we hope to bring about a reduction of the smaller ordnance and medical depôts in the other presidencies, on the system recently adopted in Bengal, viz., of having large central arsenals and depôts, by which we think economy and efficiency are alike secured.

Into larger and more doubtful questions, such as a consolidation of the Military Departments of the three Presidencies, adverted to last Friday by the Hon'ble Mr. Chapman, I will not here enter, for they involve a variety of difficult and delicate considerations on which no sort of decision or definite opinion has been arrived at.

As bearing on military expenditure, the Government of India has still under discussion measures regarding unemployed officers, who, though far less in number than formerly, are still too numerous, and thus cause considerable expense. This, however, arises from the unprecedented circumstance (due to a strict regard for the welfare of those who had deserved so well) of an army being largely reduced without an officer being removed to half-pay, or even to pension, save at his own request and with special advantages; while, so far from promotion being checked in consequence of reduction, it has been, as a rule, accelerated in a remarkable degree.

The question of the non-effective charges for officers' pensions and colonels' allowances has been constantly before the Government, and as the measures ordered by the Secretary of State in 1866 were deemed calculated for a time most seriously to swell these charges, a correspondence took place with Her Majesty's Government in 1868-69 on the subject; that correspondence was published, and it is well known that the Secretary of State did not altogether share the apprehensions of this Government, or approve of the measures proposed with the object of lessening these prospective charges. The subject has dropped, at all events, for the present.

This large anticipated expenditure has not yet commenced, for the cost of retired pensions for 1871-72 is only 750,000*l.*, as compared with 794,000*l.* in 1862-63. Eventually, when our lists of officers of the several ranks reach their normal proportions, and the effects of the measure of 1866, which only to a serious extent affected officers then in the service have passed away, I think (as Major General Hannyngton has shown) that the charge for colonels' allowances and pensions will be very moderate, but it is impossible for the Government of India to lose sight of the prospect of a large increase of expenditure during a certain number of years, and which it believes might to a certain extent be prevented.

I would take the opportunity here to allude to an impression that the liberal furlough rules of 1868 have led to vast expense. This is not the case, for though an addition falls on the home estimates, there is a reduction in the Indian payments, which far more than counterbalances the increase in the home charges.

I desire to mention that great efforts have been made, and will, we hope, soon be successful, to obtain a supply of rifled cannon for all our field artillery, and breech-loaders for our British soldiers, while Enfield rifles are in course of gradual issue, as they become available, for our native troops.

It is probably known to most here that Colonel Maxwell, who has recently returned to India, has been for some time in England, ably aiding in carrying through to perfection a bronze muzzle-loading rifled gun, capable of being manufactured in India. At the last moment, after he had left England, and after the most favourable reports had been made, defects were discovered which have delayed our supply. We hope, however, to have a considerable number of rifled field guns out by next cold season, and we are also in communication with Her Majesty's Government relative to a supply of heavy rifled cannon for our forts and harbour defences. Here, again, various circumstances, over which this Government has no control, have led to disappointment and delay, and especially we have been disappointed that the Moncrieff system of mounting guns has not, as yet, been made to succeed for ordnance of the large calibre we have already in our possession in Fort William and at Bombay and Aden.

With regard to breech-loaders for the British troops, it was at first decided only to send out these rifles gradually, as corps came to India, and to send out machinery to India to convert our stock of enfields into Sniders. This latter idea, however, after a time, was abandoned by Her Majesty's Government, who determined to supply Snider rifles from England, and only to send out machinery to India for the manufacture of cartridges.

The Government of India, in June 1859, asked for 64,000 Martini-Henry rifles to be sent out as soon as possible, as it was understood that this would be the weapon finally adopted. That demand was not complied with, and Sniders have only slowly come out, much more slowly than we have desired, but they are now issued to thirty regiments out of fifty, and we have received intimation of a sufficiency being under despatch to complete the regiments still armed with muzzle-loaders. I may remark that we have a sufficiency of Snider ammunition in the country, while our own breech-loading cartridge factory is approaching completion. Thirty-one regiments of native infantry have received Enfield rifles, or have rifles under despatch to them.

In the construction and use of torpedoes, a series of useful experiments has been conducted in the river Hooghly, under the direction of Colonel Hyde, of the Royal Engineers; and we hope to devise a system, at a comparatively small cost, by which not only the approaches to Calcutta, but also to Aden, Bombay, and other ports, may at any time be rendered very difficult to pass, by means of torpedoes, aided at Bombay and Aden by ironclad monitors, two of which are now at Bombay and by batteries in the Hooghly, at Rangoon, at Bombay, and at Aden.

We shall take measures to obtain a supply of *Mitrailleuses* as soon as they are finally adopted at home.

Before quitting the subject of the Army, it will interest the Council to hear that the health of the troops generally in 1870 was good. There was little cholera, and the death rate of British troops throughout Bengal only amounted to an average of 21½ per thousand. It would have been much less if fever had not been so rife in certain districts. I have not seen the returns from Madras and Bombay, but believe they will prove generally favourable.

The stations with least mortality in the plains were Muttra, where the deaths were only at the rate of 5½ per thousand, Shahjehanpore 6½, Seetapore 7½, Roorkee 9½, and Fort William 17½, as compared to the hundred per thousand of former days. Excluding small detachments, the deaths were highest at Jubbulpore, where they amounted to 40 per thousand, Peshawur 34 per thousand, and Morar 32 per thousand.

At the hill stations the deaths averaged 11 per thousand, and at the hill convalescent depôts, composed of men who had suffered from sickness, 2½ per thousand.

The Government is fully sensible of the advantage of having troops in the hills, and two admirable hill stations are being pushed on to completion—those of Chukrata and Ranekhet; but it is not intended to give up important strategic points, or to remove men from good barracks in healthy stations in the plains, though, even from these, convalescents and working parties may go to the hills annually. The employment of working parties has been most successful in every respect, and during last hot season no less than 1,170 men were so employed to the benefit of their health and general efficiency, and also to great public advantage in other ways. During the coming hot season, we hope to have a total of 6,438 men in the hills in this presidency, and a large number of the remainder will be well housed at healthy stations in the plains. We have commenced the formation of an experimental hill sanitarium at Pachmurree, in Central India, of which high expectations are formed, and which is well placed for the reception of men from several military stations.

Having alluded to the arming and sanitary condition of the troops, I would add that the means of moving them are not neglected. Notwithstanding the facilities afforded by railway and steamer, the large amount of cattle, I referred to earlier, are maintained and considered necessary; for, however useful railways may be, they are liable to be interrupted, and at all events will not enable troops to operate away from them.

This establishment of cattle provides for moveable columns, completely equipped, at various selected points. These columns aggregate 23,000 men of all arms with 72 horsed guns. For the other troops, only a small establishment is maintained, for here, as in other countries, armies moving must in the main depend on what can be obtained from the country, though the nucleus we maintain is, I suspect, far larger than the transport establishment any other nation maintains in time of peace

The maintenance of this carriage will also greatly facilitate the formation of camps of exercise, so much and justly desired by the Commander-in-Chief, and for which a grant of ten thousand pounds has been allowed for 1870-72.

I have already trespassed far too long on the time of the Council, but there are two smaller departments or branches of departments which I may be supposed to represent.

I allude to the military branch of the Public Works, and to the Marine Department, but I shall hope very briefly to say all I desire regarding these sources of expenditure.

In military public works, expenditure has been very greatly reduced, and it is to me a matter of regret that more funds cannot prudently be applied during the coming year to certain more important works, principally connected with the shelter of the troops.

The actual expediture on military works in the year 1869-70 was 1,501,150*l.*, of which 203,705*l.* was for repairs.

In 1870-71 the expenditure, according to the regular estimate, is 950,000*l.*, of which 216,350*l.* is for repairs.

In 1871-72 the estimated expenditure is 1,012,500*l.*, but in this are included items for the hydraulic lift dock at Bombay, and for buildings in the Kidderpore Dockyard, aggregating 23,980*l.*, which, though no doubt correctly classified as military, according to Public Works rules, I can hardly accept as such, even though the Bombay dock may be expressly intended for the reception of the Overland troop transports.

I will not detain you by a minute statement of the various items that go to make up this sum, but it may be divided under the following heads—

Fortified posts or works	£	34,330
Manufacturing buildings	,,	107,636
Accommodation for troops	,,	416,032
Military roads	,,	29,000
Works for water-supply	,,	19,600
Alterations and minor works	,,	162,600
Repairs	,,	216,605
Marine works and repairs	,,	25,737

Under the first head, that is, "fortification," the largest item is 15,000*l.* for the Bombay harbour defences.

A vast sum has already been spent on these works, and the Government of India has only provisionally sanctioned the expenditure of 15,000*l.* on works that cannot well be stopped. No more will be allowed for this project until a selected officer of Royal Engineers, well versed in approved systems of modern fortification, has been obtained from England, and has submitted a report and a detailed project of a moderate description.

The other principal works connected with fortifications on which sums are sanctioned in 1871-72 are—

5,000*l.* for works at Rangoon.
7,000*l.* for the redoubt and magazine at Thyetmyo.
7,300*l.* for the fortified post at Trimulgherry (Secunderabad).

For manufacturing buildings, there is the rather large expenditure of 107,636*l.*, but it is for works most urgently required.

The other items under this head are as follows:—

New Arsenal Buildings, Cartridge Factory, and Powder Works at Kirkee, 40,920*l.*
Cossipore Foundry Works, 28,560*l.*
Ishapore Powder Works, 12,859*l.*
Snider Factory, Dum-Dum, 20,000*l.*

The principal works for the accommodation of troops to which sums have been allotted are at Belgaum, Ahmednagur, Mount Aboo, Kurrachee, Chuckrata hospital only, Ranecekhet for cottage barracks, Allahabad, principally for Royal Artillery, Rawul Pindee, Peshawur, Dhugshai, Subathoo, Jullunder, Balloon, Dalhousie, Murree Convalescent Depot, Mooltan, Saugor, Jubbulpore, Fyzabad, Nemuch, Nusseerabad, Mhow, Fortress of Gwalior, Morar, and Nowgong. To each of these places amounts of more than 5,000*l.* have been allotted; and to some of them a far larger sum, and in a few of the cases sums are allowed to stand, though estimates have not yet been sanctioned. No work is allowed to commence, however, in anticipation of sanction.

Special work is also going on at the experimental hill station of Puchmurree, which will have to be met by transfers from other grants, some of which, it is believed, will not be wanted.

The charge for roads includes 29,000 for the cart roads to Chuckrata and Ranecekhet. These are classed as military roads, but will no doubt be largely used by the general community, and the Ranecekhet road will, it is hoped, greatly open up the tea and iron districts of Kumaon.

The items for water supply works are 10,000*l.* for the Kussaul project at Aden, and 5,000*l.* for Peshawur. The latter is most essential work, and will, we trust, tend, when completed, greatly to reduce the sickness at that place.

In a very important Resolution by the Government of India, issued on the 14th December last, it was laid down that, for the future, in places where the climate is in general dry and healthy, and the soil light and readily drained, there was no objection, on sanitary grounds, to single-storeyed barracks erected on well-raised basements; and it was stated that much inconvenience had been caused to the soldiers, and expense and difficulties had arisen in working punkahs and tatties owing to the arrangement of dormitories and dry rooms in different floors. It was, therefore, resolved that, save at exceptional stations in damp climates and low-lying localities, the rule of 1864 should no longer be in force, by which it was laid down that "double-storeyed barracks in which the upper floors only are used as dormitories, and the lower ones as dry rooms and for auxiliary purposes, should be adopted, as a rule, in all parts of India."

By the new rule, it is believed that the comfort of the soldiers will be increased, and additional accommodation be given in barracks already completed, or those that are well advanced, which may be valued at about 200,000*l.* for 1,000 men.

I do not think there is anything more to be said with respect to the expenditure on Military works, but I am decidedly of opinion that the present system by which local Civil Governments deal primarily with the proposals for allotting money to military works, is faulty, and that it would be a great improvement, and one which, I trust, will ere long be initiated, that the allotment of grants for all military works should be made, at all events as far as the Bengal Presidency is concerned, by joint consultation with His Excellency the Commander-in-Chief and the Military and Public Works Departments of the Government of India.

There remain the Marine charges which were specially referred to by my hon'ble friend Mr. Chapman. These charges are not in their nature so susceptible of reduction or of check by the Supreme Government as the military charges, and must practically, to some extent, be dependent on the supervision of the local Governments. These Governments have been enjoined to exercise strict economy in their marine estimates, and various reductions have been effected. In fact, as I stated on this day week, the difference between the expenditure of the Marine Department in India as estimated for 1870-71, and the sum now shown in the regular estimate for that year, is more than 50,000*l.* At the same time, it must be recollected that the purchase of a single vessel in any one year largely deranges the Marine estimates, and vitiates comparisons. As before 1868-69, the Marine Department was not connected with the Military Department, I do not propose to say more with reference to past years than that in 1870-71 the estimated Marine expenditure was 784,100*l.*, of which 307,924*l.* was to be incurred in England, and 476,176*l.* in India. The regular estimate has increased the former to 317,700*l.*, an increase of nearly 4,000*l.*, while it has decreased the latter or Indian expenditure to 422,000*l.*, a reduction of 54,000*l.*; but as the receipts in India are estimated at 272,100*l.*, the net expenditure in India was only 150,000*l.*

For 1871-72, the Marine expenditure is estimated at 777,800

out. The Government of India had declined to make for other advances on the general security of the land to be reclaimed or improved, and have required a specific pledge for the payment of interest and repayment of capital as a necessary condition for admitting any such outlay from public money in the future.

It would not be out of place if he added that the Calcutta River Improvement Trust had been brought into operation during the current year, and was, he was informed, in a most excellent financial condition, and working in a very satisfactory manner. This completed the review of the operations of the Public Works Department other than those relating to railways. In dealing with these last, he would first speak of the guaranteed lines. The charges which the Government had to bear in relation to these undertakings, as the Council might be aware, consisted of the following separate items: first, the making good of the guaranteed interest on the capital paid up, and in the hands of the Secretary of State, or spent on the works; next, the loss by exchange on the capital spent in India to make good the difference between the rate of exchange adopted for the Government transactions between the Secretary of State and India, and that fixed in the contracts with the companies; and, lastly, the Government outlay from the provision of land which it was bound to give free of charge, and for the cost of the Government controlling establishments. It might also be noticed that as the Government lost on the exchange on capital spent in India, so it gained at the same rate on the net earnings which were accounted for to the companies as the contract rate in London. The results of the three years under consideration were as follow, the two last again, it was to be remembered, being only estimates. The gross guaranteed interest was for 1869-70 4,176,000*l.*, for 1870-71*l.* 4,497,000*l.*, and for next year 4,639,000*l.*, showing a ready increase. The net earnings of the lines were respectively 2,629,030*l.* 2,531,000*l.* 2,782,000*l.* The fluctuations were, it might, we supposed, be due to the condition of the people and the trade of the country. Such fluctuations, and even greater ones, must be anticipated as the operation of these works continued. The variations would necessarily be on a great measure proportional to the absolute receipts, and with a gross income that already reached more than 6½ millions, and would next year be 7 millions, and charges of more than half that amount, a variation from year to year of 200,0*0 l.* or 300,000*l.* or more will, he thought, not be uncommon, and should be anticipated. This, of course, required increased attention to be given to the progress of the income and working expenses of the railways, or serious financial inconveniences might be occasioned to the Government, which was, in truth, the banker of these vast undertakings. He specially referred to this to explain the justification which the Government had for insisting on the best possible system of accounts being adopted by the companies, and, moreover, a system which should be in harmony with the account system of the Government itself. The net charge for guaranteed interest was seen to be on the three years 1,547,000*l.*, 1,576,000*l.*, and 1,857,000*l.*, showing an important increase of charge in the last two years.

The high and increasing charge under this item was, he thought, a matter for serious attention, the burden in these two last years on this account being the heaviest that had been yet thrown on the revenues of India. Thus, though railways had now been in operation for 12 or 14 years, the growth of income had failed to keep pace with the growth of charge, due to the expansion of the capital outlay. The Government of India had for some years past been alive to the grave importance of not permitting this growth of the guaranteed railway capital, and every endeavour was being made to check it. But the outlay still continued on a very large scale, having been in 1869-70 5,120,000*l.*, and being extended for the current year at 6,850,000*l.*, and for next year at 3,820,000*l.*, being at the rate of more than five millions a year. There was, in his opinion, an absolute obligation on the Government to restrain their expenditure of capital under guarantee still more closely than had yet been done, and if this was not done, it is plain that some serious financial complication might arise. He would add that he knew nothing so really deserving to be called a cause of anxiety in relation to Indian finance as the guaranteed railway system.

The charges due to loss by exchange, provision of land, and controlling establishments, had been 310,000*l.*, 222,000*l.* and 235,000*l.*; this, so long as the large capital outlay continued, could not be obviated.

The total gross charge against the revenue of the year for railways thus had been 1,857,000*l.*, 2,098,000*l.*, and 2,092,000*l.*, which last also, he thought, were the highest charges ever yet incurred.

The set-off given by the gain by exchange gave 254,000*l.*, 244,000*l.*, and 258,000*l.*, thus reducing the net outlay for railways to 1,603,000*l.*, 1,854,000*l.*, and 1,835,000*l.* respectively.

The total capital under guarantee expended to the end of 1869-70 was 83,444,000*l.*, which would be increased to more than 90 millions at the end of this month. The net receipts gave as nearly as possible 3 per cent. on this sum, leaving 2 per cent. to be paid from the revenues of India. The whole length of railway, some being double line, which the above outlay included, was about 5,000 miles, showing an average cost of no less than 18,000 per mile, and requiring an average gross income of 1,8*0l.* per mile per annum, or about 35*l.* per week to cover the guarantee. How far this is from being accomplished will appear from the figures he would presently give.

Having thus stated the general financial result of these undertakings in respect to the revenues of India, he proceeded to make a few remarks on the condition and prospects of each line.

The East Indian system, including the Jubbulpore line, was now open throughout with a length of 1,501 miles and total capital of about 30 millions. This was certainly the most prosperous Indian railway, the average surplus profits on the main line in excess of the guarantee of interest being about 65,000*l.* in the favourable half of the year, a small deficiency still, however, having to be made up in the unfavourable half-year on the main line, and a large deficiency in both half-years on the Jubbulpore line. The gross revenue of this system was now close upon three millions sterling, and the working charges were about 1,400,000*l.* The receipts, therefore, were about 2,900*l.* per mile per annum, or not far from 55*l.* per week, which compared favourably with European lines.

The next in importance was the Great Indian Peninsular system, now open for 1,357 miles, and a total capital of 21 millions. About 15 miles only remained to be opened at the end, next the Madras Railway. The gross revenue of this railway was a little less than two millions. It did not now earn the guaranteed interest. The gross receipts were about 1,600*l.* per mile per annum, or 31*l.* per week. The necessity for reconstructing a large number of the masonry works of the railway had led to a serious addition to the capital outlay, which had thrown this undertaking back in its financial character. The income must increase more than 30 per cent. to cover the guarantee.

The Madras Railway, with a total length of 854 miles and capital outlay of 10 millions, had just been opened right through, and the connection with Bombay will very shortly be completed, the only break being a single bridge on the G. I. P. Railway over the Kistna river, which was not likely to be finished at the earliest till 1872. The gross income of the Madras lines was about 600,000*l.*, or 720*l.* per mile per annum, or not quite 14*l.* per week. This railway did not nearly cover the guarantee, paying about 3 per cent., this good result being due to the small capital only.

The Punjab, Sindh, and Delhi Railways are now amalgamated with a total length of 662 miles, all open, and a capital outlay of 9½ millions. The gross income would be hardly over 500,000*l.*, with working charges of over 350,000*l.* The gross income was about 75*0l.* per mile per annum, or 25*l.* per week. The heavy working charges left a very small net profit, which was about 1½ per cent. on the capital, and the burden for guaranteed capital was heavy.

The Indus Flotilla should be noticed in this place as a part of the Punjab and Delhi undertaking. The capital was about ½ million, and the net earnings from 2 to 3 per cent. This was one of the most unfortunate of the guaranteed undertakings, and would almost necessarily in the end involve a total loss of the whole capital being thrown on the Government of India.

The Bombay and Baroda line, of 307 miles, capital 7½ millions, earns also about 500,000*l.*, with working charges of 330,000*l.*, giving an income of above 1,600*l.* per mile per annum and 31*l.* per week. The heavy working charges threw this railway back greatly, and made it also a serious burden on the revenues of India. It earns net 2 per cent. on the capital.

The Eastern Bengal line, open for 157 miles, capital 2½ millions, yields about 270,000*l.*, or 1,700*l.* per mile per annum, or nearly 33*l.* per week. This line nearly pays the guarantee, and would probably soon give a surplus.

The Great Southern of India, 168 miles, 1¼ million capital, was a cause of considerable loss, earning only about 2 per cent. on the capital outlay, although the cheapest line yet constructed in India.

The Oudh and Rohilkund system, of which only 42 miles were yet open, included a total length of 706 miles, of which about 500 were now under construction, and not likely to be completed till 1873.

These guaranteed undertakings had certain extensions in progress. The Madras Railway was making a branch to foot of the Neilgherry hills 25 miles in length, which could hardly be ever expected to pay the guaranteed interest. The Great Southern of India is about to carry out an extension to Tuticorin at the end of the Peninsula, of 210 miles, which, if constructed on the broad gauge, would also almost certainly be a permanent source of charge. The new Camoria Company had a project under guarantee for about 100 miles to Cuddalore, which equally was almost certain to lead to a permanent charge, if constructed on the broad gauge. The Bombay and Baroda Company had an extension from Ahmedabad to Wudwan of 77 miles, from which the advocates of the line expected good results. He confessed that he had no such belief, and anticipated increased charge for interest. He considered that the Bombay and Baroda Railway was worked on the necessarily fatal idea of competing with the sea borne-traffic. The railway was carried round the circumference of a circle, while the sea trade could pass over the diameter. He was quite satisfied that such a competition could only end, as it began, with failure, and that, under the circumstances of this railway, it should be continued and worked with the express intention of facilitating the sea trade, and not of opposing it.

He might add that, speaking generally, there was every reason to be satisfied with the working arrangements of the Indian guaranteed railways. On the whole, reasonable economy was aimed at, and in some cases very good results were secured. The real difficulty in these railways, as in all others indeed, arose from the capital outlay, which was now beyond control, and with it the burden it necessarily involved for all time.

And this led him to draw attention to the great financial distinction that subsists between the system under which capital was supplied for the construction of railways in India and in England. In the last-named country the money was advanced at the sole risk of the shareholders, and the undertaking when complete!, was carried on, so to speak, quite apart from the results of the return given on the first outlay. The shares in the property were dealt with simply in respect to their power of producing income and the original shareholder was very soon quite dropped out of sight. But an Indian railway was a very different affair. Here the Government was in fact the sole shareholder. The whole capital had to be provided, not only at the risk of the Government, but the Government had actually to pay interest on it, whether it was earned or not. Under such a system it was practically impossible to go on making railways that would not pay. At the present moment the general tax-payer was contributing 1,800,000*l.* sterling every year to save the customers of the companies from the charges which the railways actually cause, and which by rights only ought to be paid by those customers. For this was the true meaning of the entry in the Budget estimate of the year of the charges for railways. That the State might properly give a contribution of this sort to admit of the introduction of railways into the country was readily admitted; but that it should deliberately permit the construction of lines on a scale that necessarily prevents their paying, and necessarily led to the revenues being permanently charged for providing a means of transport to individuals, was utterly indefensible. Take for instance the Port Canning line. It has cost 600,000*l.*, and the yearly charge for interest was 30,000*l.*, which was paid year by year in hard coin, the State not only receiving no part of it back from the income of the line, but also contributing something in addition to cover the excess of the cost of working over the gross income. Of course, it would be said that when this line was undertaken, nobody could say whether it would pay or not. This might be some excuse for that expensive blunder, but to continue the construction of lines of railway at a cost which experience distinctly proved to be so great that the income likely to be obtained for many years could not nearly pay the interest on capital was a wilful seeking for misfortune which it was impossible to justify or excuse, when the truth is once distinctly pointed out. It was in consequence of having adopted these opinions that the Government of India had been forced to the conclusion that to continue the construction of railways in India on the old scale of cost was quite impossible, and that a great reduction must be made in some manner or other, or the extension of railways must stop.

The Council was aware that the course which the Government had determined to follow with this intention was to abandon the old broad gauge of five feet six inches, and to adopt for the extensions now proposed a gauge of three feet three inches. It was not necessary that he should go into the detailed reasons that led to fixing this particular dimension. It would suffice if he said that he felt confident that the result would be to provide railways which for the traffic they would have to accommodate would be in every respect as convenient as the broad gauge lines, while their first cost would be hardly more than half of that of the cheapest lines hitherto made on the five feet six inches gauge, less than one-third of the average cost of all the existing lines, and probably at about one-fourth of the cost of the more expensive lines. While the new railways would almost certainly be thus cheap of construction, their powers of earning revenue will not be less than that of any extraordinary line, comparing of course single lines with single lines, and the result, it might be hoped, would be to make these railways self-supporting after a very few years. By doubling such a narrow gauge line, he felt confident that at a first cost hardly more than that of the cheapest five feet six inches gauge line, a railway could be provided that should meet the demands of any traffic that could arise in any part of India for a century to come.

Having given these general explanations as to the causes that had led to the adoption of a narrow gauge for the greater part of the new lines of railway now being undertaken, he would proceed to mention what these lines are, and the outlay on them likely to take place during the coming year, and that has already taken place. In 1869-70 191,000*l.* was spent, for 1870-71 the estimate is 351,000*l.*, and for next year 1,647,000*l.* The greater part of the outlay in the earlier year was for surveys and preliminary operations.

First he might mention the Lahore and Peshawur line. The total distance between these places are 270 miles, but only the section to Rawul Pindee (173 miles) had been authorised, and of this the portion to Jhelum (104 miles) is under construction. Delay had unavoidably arisen from the doubts that existed, till quite lately, as to the gauge which had now been fixed at three feet three inches. The outlay in 1869-70 was 143,000*l.*, about 23,000*l.* having been previously spent; the estimate for this year is about 300,000*l.*, and for next year 498,000*l.* The opening of this line would mainly depend on the erection of the three bridges over the Ravee, Chenab, and Jhelum, the designs for which are being prepared in England, and which cost about as much as all the rest of the work put together. The complete estimate for the line had not yet been furnished, so that it was not possible to say precisely what outlay was likely to be necessary, but would, from the difficulties of the country, probably be not less than 10,000*l.* per mile, when reduced to the utmost compatible with security. The railway would be carried along the great line of road, and an important saving would be thus effected. The next line was that from Mooltan towards Sindh. The survey and designs for this were in course of completion. The outlay for next year was estimated at 205,000*l.* The whole length of this line of the Indus valley was about 500 miles from Mooltan to Kotree. The portion now under survey was the northern section to Rohree, 300 miles. No decision had yet been come to as to the location of the lower section whether it should be on the right bank of the Indus crossing at Rohree or on the left bank crossing at Kotree. A special enquiry was now going on with a view to settling this question. This line, too, would be narrow gauge.

The next lines are those of Rajpootana. This system, as at present proposed, included a line from Agra to Ajmeer, *via* Jaipore and Sambhur, of 236 miles, and another from Delhi *via* Rewaree and Ulwur to unite with that just named, in length 125 miles, besides a short branch to salt-works of seven and a half miles. The surveys and estimates of these lines were well advanced, and works were in progress between Delhi and Rewaree, which section might be opened early in 1872. These also would be narrow gauge lines. It was hoped that a satisfactory arrangement might be made for giving the execution of the Agra and Jaipore section of these railways to the contractor, it being quite consistent with the policy of the Government to accept the aid of contractors when it could be done with due economy.

The estimated outlay on these works was 49,000*l.* in the current year, and 573,000*l.* next year. The outlay in 1869-70 is 50,000*l.*, but of this 41,000*l.* was for the old surveys, the charge for which was reimbursed to the B. and B. Company.

The Indore Railway, joining Indore with the G. I. P. Railway at Khundwa, was about 84 miles. Surveys for this were well advanced, and the line had been practically settled. It had been a difficult task, and had resulted in obtaining a line which gave a worst gradient of one in 40 for about three and a half miles, beyond which there was nothing worse than one in 100. The outlay for the current year was taken at 16,9*0l.*, and for next year at 187,000*l.* The funds for this line to the extent of 1 million sterling would be provided by the Maharajah Holkar, who tendered the money to the British Government at 4½ per cent., thus obviating any call on the English money market.

A survey for the extension of this line beyond Indore towards Ajmeer was also in hand, for which 15,000*l.* was provided in next year's budget.

A survey and approximate estimate for a line from Wurda on the G. I. P. Railway *via* Hinganghat to Wurora in the Central Provinces coal-field, about 45 miles, had also been prepared, and the project thus far had been generally approved by the Government of India, subject to the order of the Secretary of State. The details would now be worked out. The great importance of the coal in the Central Provinces and Berar was every day becoming more strongly established, and the necessity for providing railway communication to the pits was apparent. For this line 50,000*l.* was allowed for next year.

The survey of a line from Dharwar to Carwar was also going on. The difficulties to be overcome were great, and no specific conclusion had yet been reported by the Government of Bombay, under whose orders the operations were being carried on. The distance was about 60 miles from Carwar to Hoobloe, but further extensions would no doubt be a necessary part of any project for such a railway. For this 14,000*l.* was taken this year, and 15,000*l.* next year. The actual outlay had already been 6,000*l.*

A survey had been in progress on the north of the Ganges lines towards Assam and Darjeeling, which was still under the consideration of the Government of India, having been submitted but a few weeks ago.

A survey and estimate had also been prepared for the line between Moradabad and Ramnuggur, at the foot of the Kumaon Himalaya, which forms part of the system of the Oudh and Rohilkund Company. Possibly this line might be carried out on a narrow gauge by the Government, instead of by the company; but no decision was yet come to on this point.

A survey had also been carried on to ascertain the best mode of connexion between Moradabad at the end of the Oudh and Rohilkund system with the Delhi Railway. No conclusion, however, had yet been come to on this subject.

A preliminary survey had also been prepared for a railway from Rangoon to Prome, 166 miles, to be constructed for the most part on the existing cart road, on which a large outlay had been incurred. This project was likely shortly to be sent to the Secretary of State for his consideration. The approximate estimate amounts to about 900,000*l.*

Permission had also recently been given to carry out a survey for a line from Nagpore towards Rajpoor, and an arrangement had been suggested by the Chief Commissioner of the Central Provinces, under which the financial liability likely to arise from the construction of such a line might be met.

This concluded the enumeration of the railway projects going on under the Government of India.

But it was satisfactory to know that the enlightened Government of the Nizam co-operated cordially in the prosecution of the railway to Hyderabad. The whole of the line was now settled, in length about 115 miles, and the works had been actually begun. Some delay had arisen in arranging the terminal stations for Hyderabad, Secunderabad, and Trimulgherry; but a satisfactory settlement of this had been come to, the Minister, Sir Salar Jung, continued to exhibit his usual excellent disposition in his dealings with the British officers employed on the surveys. This line was to be of the old standard five feet six inches gauge, the Hyderabad Government having specially desired it. The whole cost of this railway was to be borne by the Hyderabad Government, as was explained last year. The estimated outlay next year is 275,000*l.*

In the Berars another short branch of the G. I. P. Railway had been opened to Oomarotee, five and a half miles, and its eminent utility had already been established. The Khangaon line, seven and a half miles, continued to work satisfactorily. These lines had both been constructed from the revenues of the Berars.

Lastly, he had to mention the surveys going on in Mysore. These had led to the general approval by the Government of India of a line from Bangalore to Mysore on a three feet three inches gauge, the distance being somewhat less than 100 miles, and the probable cost between 400,000*l.* and 500,000*l.* The prosecution of the work, however, was contingent on satisfactory financial arrangements being made as to the supply of the needful capital, and likewise the approval of the Secretary of State being obtained. From the remarks that had fallen from him, the Council would, he was assured, see that the Government of India felt most strongly the serious responsibility it incurred from the policy it had adopted of carrying out great works of improvement by aid of borrowed funds. Having trespassed so long on the Council, he would only now say that the question of special precautions to prevent any bad consequences from these transactions had recently been under the consideration of the Government of India, and that it was the intention of the Governor-General in Council to address the Secretary of State on the subject. Among other precautions, he might refer in particular to the necessity for obtaining exact accounts of all the transactions in question, and giving complete publicity to all that concerns them.

A few words might be said of the Telegraph Department, which had, during the year now expiring, been placed under the direction of this department. The cost, actual and estimated, of the Telegraph Department for the three years had been 553,000*l.*, 537,000*l.*, and 516,000*l.*, set off by receipts of 257,000*l.*, 226,000*l.*, and 245,000*l.*, and shows therefore a net charge of 296,000*l.*, 311,000*l.*, and 271,000*l.* There was a small improvement, but the financial results must be characterised as essentially unsatisfactory. The first step in the way of reform would be to establish an improved system of account, by help of which the administration might be conducted with a precise knowledge of all the elements of income and charge, in the absence of which, of course, all intelligent control is impossible. Measures have been taken to commence this change of system, and its results might, he hoped, before long be exhibited in the financial consequences. The highly intelligent officers of this department will, he felt certain, be among the first to realise the advantages which may be obtained by the closer attention to this side of their operations. He should add that a very large reduction has been carried out during the year now expiring in the establishments of the Persian Gulf and the Persian lines, which, when fully realised, will lead to an important economy of not less than 12,000*l.* a year.

If the statement that he had thus made to the Council of the operations of the Public Works Department had appeared tedious, he must plead as his excuse their vast magnitude and the necessity that had been imposed on him to compress so much into so short a space. In order to complete his review, and to indicate more clearly the extent of the operations, he would sum up the amounts which would have to be controlled by the Government of India in this department during the coming year.

They were as follows—

Ordinary Expenditure			£ 2,365,000
Provincial Public Works Expenditure			1,400,000
Total Ordinary ...	...	...	3,765,000
Railway State outlay ...	...	235,000	
Guaranteed Interest ...	...	1,857,000	
Total ...	...	...	2,092,000
Grand Total, Ordinary	...	...	5,857,000
Extraordinary	...	...	3,626,000
Total Expenditure Impl.	...	...	9,483,000
Expenditure in Berar, including Railway	...	...	88,000
Expenditure, Mysore ...	...	...	150,000
Do. Hyderabad ...	...	...	275,000
Direct Expenditure in Foreign States	...	...	513,000
Total Direct Expenditure	...	...	9,986,000
Gtd. Railway Expenditure—Capital in India	...	...	3,060,000
Working charges	...	...	3,900,000
Total Railway Outlay	...	...	6,960,000
Public Works Income Ordinary	...	...	110,000
Do. Irrigation ...	...	...	498,000
Do. Railway ...	...	...	298,000
Total ...	...	...	864,000
Railways	..	..	7,008,000
Grand Total ...	...	...	7,870,000
Local Public Works Offices	...	...	519,000
Do. Civil Offices ...	...	...	477,000
			996,000

—making a grand total of all transctions of 25,831,000*l.*

When it was considered that the Public Works Department was only organised in 1854, and that the great bulk of the business which it had been his duty to explain to the Council this morning had been entirely created since that time, and that its operations extended over an area as large as that comprised in many States of Europe, he confessed that it appeared to him rather a matter of surprise that it had done so much, and that its failings had been so few, than that it had not done everything, and that its operations have not been infallible.

THE VICEREGAL COUNCIL.

MONDAY, MARCH 27, 1871.

PRESENT:—His Excellency the Viceroy, president, His Excellency the Commander-in-Chief, His Honor the Lieutenant-Governor of Bengal, the Hon'ble Sir R. Temple, the Hon'ble Messrs. Robinson, Cowie, Inglis, Cockerell, Chapman, Bullen-Smith, Ellis, Fitzjames Stephen, and Major-General Norman.

The Hon'ble Sir R. Temple moved that the report of the select committee on the Bill for imposing duties on Income be taken into consideration. As the Council was aware, Friday next had been named for the purpose of discussing this bill, but owing to an event which he regretted—the departure of their honorable colleague, Mr. Cowie, for Europe—the day for such discussion had been changed, as that honorable gentleman had two amendments to bring forward. The Government was anxious that these and the bill itself should have the fullest discussion in Council, and that the honorable member should be present and give to the Council the benefit of such advice or remarks as he had to offer. After referring to certain technical alterations in the bill which had been suggested by the select committee, he proceeded to read the amendments, which were as follows—

That to section 1 shall be added the words, "and it shall cease to be in force on the 31st day of March 1872, except as to taxes then due and penalties incurred thereunder."

Also, that in section 7, for the words "sixty-two rupees eight annas," the words "eighty-three rupees, five annas four pie" be substituted.

Also, that in section 17, for the words "seven hundred and fifty," the word's "one thousand" be substituted.

With regard to the first amendment, he had to announce that the Government had decided to accept it and to take the tax as lasting for one year. But in doing so, he wished it to be clearly understood that they did not make the slightest pledge or enter into the slightest understanding that the tax would not be continued if it was considered necessary to do so. If such a necessity did arise, and he should consider it his duty to bring in a fresh bill, he would not shrink from doing his duty then as he had not shrunk from doing it now. It was not possible to say whether such necessity would not arise; he could not see the future: but one thing certain was, that deficit would not be allowed. He did not, however, hold that the continuation of the income-tax should depend on the question of a deficit. There were other taxes which he considered should be remitted before the income-tax—there was the salt duty which pressed severely in certain parts of India, the inland sugar duties, and certain export duties on agricultural products. He thought that the question of abolishing the income-tax should be considered with these. When the income-tax was introduced into England, it led to great fiscal improvements, and he thought that it had the same effect here. For instance, there was the scheme regarding the assignments to local Governments which was a great fiscal change, and, he believed, improvement. The hon'ble gentleman read extracts from the late speeches of Messrs. John Strachey and Ellis, condemnatory of the export duties, and advising their abolition in preference to parting with a light income-tax. He also referred to the Viceroy's statement at a previous meeting of Council, regarding the permanency of the present tax. In making the present concession of accepting Mr. Cowie's first amendment and allowing the bill to cease to be in force on the 31st March 1872, there was not the slightest change intended in the policy of the Government. He wished due notice or warning to be taken that he made no kind of pledge whatever regarding the remission of the tax. It had been stated that he had introduced the tax as a permanent measure from a fear of criticism. He did nothing of the sort. Criticism was the very last thing he was afraid of. On the contrary, he courted criticism, for he believed that the more there was of fair and honest criticism in the Council and out of it, the better and brighter would appear the financial policy of the Government. With regard to Mr. Cowie's second amendment, he would at once state that the Government on this could not yield. The first amendment involved no question of finance—this did. He was happy to hear any discussion upon the question, but yield he could not. In the first place, the amendment would involve a loss of money. Now the Government could not afford to lose one fraction of estimated revenue. Already the reports from the opium districts were not very favourable, and the state of exchanges was not so satisfactory as was anticipated from the close of the war. He considered that there was no necessity to raise the minimum of assessment, so that the tax should not touch incomes lower than Rs. 1,000 per annum. He held that a native on Rs. 65 a month was just as well off and as able to pay as the lowest class in England on which the tax there fell. He denied that the Government were wanting in care or sympathy for the poorer natives said to be suffering under inflictions caused by this tax. There was not a complaint in the native papers upon this head, which had not been translated and laid before the members of Council, and the result had been that the minimum income to be assessed had been raised to incomes of Rs. 750 per annum. He could not possibly raise it higher. Sir Richard concluded by referring to a remark of Mr. Strachey's, that a light income-tax might be made a source of strength—he thought that true of the present tax, which had enforced rigid economy in all the departments, and for this alone, if for nothing else, deserved well of the public.

The Hon'ble Mr. Cowie, after expressing his thanks to his colleagues in the Council for the unvarying courtesy he had always met with at their hands, was glad to find that the Government was prepared to yield to his first amendment. He accepted the concession, so gracefully made by the Finance Member, without the addenda he had put to it. With regard to his second amendment, he considered that it and the first stood on one common basis. It was that the tax was unsuited to the country—oppressive—and irritating—but that as Government had decided to retain it, he considered it his duty to move these amendments as calculated to lighten the burden on the people. He quoted the late Sir Henry Durand's remarks in that Council condemnatory of the tax on a former occasion, and he himself, after hearing what such experts as Messrs. Robinson, Inglis, and Cockerell had said about the tax, and what was written of it throughout the European and native press in the country, he felt he was more bound to believe them than the positive and parliamentary contradictions of Mr. John Strachey. This was the last day that he (Mr. Cowie) would have the honor of addressing the Council, and it certainly would give him no little satisfaction to know that these amendments had been adopted, and the Government relieved of some of the odium which the infliction of this tax had brought upon it.

His Honor the Lieutenant-Governor of Bengal thought that Sir Richard Temple had receded most gracefully from the advanced position he had taken up, and it was to him an agreeable surprise. The tax was no doubt an unpopular one, but still it was a tax upon the rich, and one that he would not advocate being too rashly done away with. He coincided with Sir Richard Temple that an income-tax helps to check expenditure and lead to economy. He, however, advocated that should there be occasion to continue the tax after the present year, the bill should be produced to the Council early, and not at the fag end of the session. Mr. Stephen had on a previous occasion stated that there was no necessity for this, as the present Income-tax Bill in all essentials was framed on former bills which had been passed in that Council. He (Mr. Campbell) held that none of those bills had met with sufficient consideration and discussion—they had been framed, as he once said before, on the 'stand-and-deliver' principle. The Hon'ble Finance Member or Mr. Stephen might be of opinion that we ought to swallow the income-tax as some people swallow the Athanasian Creed. Now there may be people willing to swallow the Athanasian Creed, free-will and other doctrines, but who strictly object to swallowing what necessitates them putting their hands into their pockets. His Honor then diverged into the question of assignments to local Governments, and was once recalled to the question at issue by the President. He, however, continued to touch upon the subject, and stated that he would have been inclined to favor a higher rate of tax if this would have kept the Imperial Government from stinting the assignments made to the local Governments. He again advocated the handing over of the income-tax to the local Governments.

The Hon'ble Mr. Ellis thought that the Council had had every opportunity of discussing the income-tax. It was utterly impossible to bring in the bill early in the session at a time when no idea could be formed of the financial position. The denunciation would be great, and justly so, if the bill were brought forward, for instance, in November, when there was no correct data on which to frame estimates of receipt or expenditure. Even now there were complaints made of the estimate taken of the opium revenue, although that estimate was founded upon information received up to the latest moment by telegram. He concluded by hoping that the members of Council representing other presidencies and provinces would carefully watch the working of the bill in their respective districts, and give the Imperial Government the benefit of any suggestions which the experience they would thereby gain would lead them to.

Mr. Fitzjames Stephen, after noticing certain remarks which had fallen from Mr. Campbell, proceeded rather to defend the bill in its integrity. He did not think much of the outcry made against the tax. It commenced with the Europeans who did not like being taxed 3¼th per cent.—then the English press took it up, the native press followed, and hence the outcry was magnified; but he did not believe much in the hardships said to be entailed upon the tax-payers. With regard to His Honor the Lieutenant-Governor's desire that the bill, if renewed, should be presented early in the session, he would only say that he hoped it would not. Cogent and sufficient reasons had been given by other hon'ble members to show why this could not be done. If all the subjects brought forward by His Honor the Lieutenant-Governor were to be discussed by the Executive or Legislative Council or anybody else—they would have to discuss all the principles of political economy, for they nearly involved the whole of these. The learned member rather tartly combated the views taken by Mr. Campbell and concluded a somewhat diffuse speech by reminding the Council that they were not as it were members of the House of Commons—that the Legislative Council did not govern India and should not attempt to govern India. The Government must be carried on by the Viceroy and Executive Council and for the Legislative to interfere would be to hamper and do harm to the business of the country.

Mr. Inglis briefly replied to the remarks which had fallen from Mr. John Strachey on a former occasion. He (Mr. Inglis) would reiterate all he had then said regarding the oppression and irritation caused by the tax. He had spoken from his own experience—which he considered wider and deeper than Mr. Strachey's—and from facts which had come to his knowledge. He would appeal to the officers of Government—to the non-official public—to the officers of districts—to all in fact who were in any way acquainted with the working of the tax to bear him out as to the truth of his previous remarks. The unanimous general voice of the public, which was so much against the tax, ought to carry weight. He agreed with His Honor the Lieutenant-Governor of Bengal that the bill should have been brought in earlier in the session.

Sir R. Temple, with reference to what had fallen from Mr. Cowie, read from a report of a meeting of Council held some time ago, a sentence from a speech of Mr. Cowie's, which did not coincide with Mr. Cowie's present views regarding the income-tax. To this taunt Mr. Cowie very readily replied that he was wiser now than then.

His Excellency the Viceroy merely wished to make one remark with regard to what had fallen from his hon'ble friend the Lieutenant-Governor in reference to the time at which bills, either for the imposition or removal of taxation or for other fiscal objects, should be introduced. He entirely concurred in the remarks of his hon'ble friend Mr. Ellis, who had shown conclusively that it is quite impossible that ordinary taxation bills could be brought before this Council at an earlier period than that at which the Financial Minister introduces his annual statement. The reasons given were so unanswerable that he need not repeat them; but as regards time for discussion, he could only say that it is the object and desire of the Government to give ample opportunity for the consideration and discussion of such measures. During the present year nearly a whole month has been given to the consideration of this one bill, and he ventured to say from very considerable Parliamentary experience that is as much time as is often given, even in a Representative Assembly, for the consideration and decision of the most important measures—measures which were important enough to effect the whole finance of the Empire have been introduced into the House of Commons, considered and decided on, as far as principle went, within a fortnight or three weeks after their introduction. But at the same time he would say that if several members of the Council, either official or non-official, consider that the time suggested is too short, and can show that the public interest would be advanced by the extension of the period of discussion, His Excellency for one should never oppose any reasonable proposition that was made with view. A great deal was said last year on this matter, but those who said it entirely forgot that when the complaint was made with regard to time, he explained that such time would be fixed as was considered most convenient. He thought, however, it was quite impossible that the financial measures of the Government could be brought forward at any other period of the year than within a fortnight or three weeks before or after the time at which they were produced this year, for the simple reason that he should not at an earlier period be able to make any statement to the public that would be either accurate or satisfactory.

The Lieutenant-Governor called the meetings of this Legislative Council a "Session," and he also made use of a very familiar phrase, and called the present period "the fag end of the Session." His Excellency must remind His Honor that so far as this Legislative Council is concerned, no such thing as a "Session" existed. The Legislative Council sits all the year round wherever the Governor-General deems it expedient to call it together. The practice has been that, except for about two months, when the departments are under removal to and from the hills, the Legislative Meeting of this Council have extended over the whole year. Therefore, if there is no Session, a thing that has no existence, cannot have a "fag end," and the name given is really one that is not applicable to the meetings of this body. He merely made these remarks, in order to show that the proposal of the Lieutenant-Governor with regard to the time at which the introduction of these fiscal measures should take place is impossible, and at the same time to assure His Honor that the Council does not regard personal convenience in this matter, and his colleagues would always be prepared to remain in Calcutta or wherever else the Council may be assembled for such a period as may be shown to be necessary for the full discussion and consideration of any legislation that is in hand.

The Hon'ble Mr. Cowie then moved his amendments, Sir Richard Temple again remarking that with regard to the second amendment, it was impossible for the Government to accept it. He had not a rupee more than he required for his estimate of income.

Mr. Chapman, just before the amendment was put to the vote, explained, to avoid being charged with inconsistency, that he did strongly object to the 3½ per cent. tax, and had not altered his opinion concerning it, but that he thought further relief than what had been already given could not now be made. Under the present bill a very large proportion of those who had to pay under the old bill were exempted—Government as it found its circumstances improve might give further relief by raising the minimum of income to be assessed—he would be glad to see this done when possible, but he did not believe that it was possible to do so now. The first amendment was then put and carried. Mr. Cowie did not press the second amendment to a division. Indeed, it would have been useless, as it would have been lost by an overwhelming majority. The bill was then passed subject to the amendments recommended by the special committee, and to Mr. Cowie's first amendment that it cease to be in force on the 31st March 1872.

The remaining business was the presentation by Sir R. Temple of the report of the select committee on the bill for the further amendment of the Consolidated Customs Act—the presentation by Mr. Stephen of the report of the select committee on the bill to legalise marriage between certain natives of India not professing the Christian religion—and a motion by the same member for leave to introduce a bill to bring Dehra Doon within the operation of the General Regulations and Acts.

The Council then broke up.

—*Englishman.*

CALCUTTA.

25TH MARCH.

THE past week has been devoted to discussing the income-tax, alike by the press as by the individual public—if I may be allowed the expression. For a day or so after Sir Richard's statement had been made, the proverbial lull was observable, and I almost thought that the Minister was going to get off with a growl of thunder or two, but this mistake was soon dissipated, the storm broke, and now for more than ten days lightnings have rained continuously on his fated head. He has been anathematized playfully and angrily, directly and indirectly; he has been appealed to as an incapable servant of the Government, and asked to resign, as an unpopular administrator of the public money, and asked to mend his ways—but all in vain. Perfectly invulnerable, neither the heroic sacrifices of private judgment made in his defence by his colleagues of the Executive Council, nor the crushing blows of the Legislative menbers, nor the cold sarcasms of the press, nor the withering words of hate of the public, penetrate his rhinoceros panoply. Before this last statement Sir Richard had a reply which he could occasionally brandish with some success. This reply has often reminded me of a story told about a certain privileged *cretin* who used to haunt the grounds of Eglinton Castle. Being observed one day by the Earl taking a near cut across a fence, he was re-called with an angry—"Come back, that's not the road, Sir;" to which he replied—"Do you ken whaur I'm gaun?" and on being answered in the negative, non-plused the Earl considerably by asking—"Then how the deil de ye ken whether this be the road or no?" Sir Richard was always telling every one that the public did not understand his policy, did not know what he was leading up to, and consequently was unable to judge whether the income-tax was the best means to the end or not. Now, however, the truth is known—the Finance Minister has no policy; as a contemporary of yours has remarked, he is merely an accountant whose work might be done by a Baboo on Rs. 100 per month. But enough of this unpleasant subject, and this *mauvais sujet*.

You have observed, I presume, that the authorities have prohibited any Derby lotteries here. I should like to see this sanctimoniousness well ridiculed by the ordinary Derby lotteries having their head-quarters at Chandernagore, where no law would interfere with them. I see the Northern Sweeps advertised everywhere. Are they privileged merely because they don't use the shocking term "lottery?"

Herr Mack's opera was exceedingly well received on Friday night. Every seat had been taken by Wednesday. The Government House box was full, and the "lobster pot" was overflowing, and people who looked as if they were search ing for lost stalls or boxes move uneasily about the passages. The opera is a tragic melodrama in four acts, the libretto is the composition of one Dominico Bolognese, and His Excellency the Viceroy is complimented by the dedication. The piece was exceedingly handsomely and well put on. The first scene of the second act was especially so. The dresses appropriate and tasteful, the scenery (entrance hall at Dorset Castle) exceedingly effective, without being obtrusive or coarsely realistic. The Viceroy's Band, which was kindly lent for the occasion, appeared on the boards most sumptuously arrayed, adding much to the success of the spectacle, which I need hardly say was most

THE GREAT KHANDEISH CASE.

MR. ANSTEY'S REPLY.

THE full Court, consisting of Sir Michael Westropp (Chief Justice), and Justices Lloyd, Melvill, Kemball and Green, sat again on Friday to hear counsel upon the evidence taken by the Hon. Mr. Hobart, lately Sessions Judge at Dhoolia, in an enquiry into certain allegations by Govind Narain and Sai Nursapa that confessions made by these men had been obtained by torture, and forwarded by Mr. Hobart to the High Court, with his opinion thereon. Govind Narain and Sai Nursapa were represented by Mr. Anstey and Mr. Shantaram Narayen; and the Crown by Mr. McCulloch, Mr. Hearn, Government Prosecutor, and Mr. Dhirajlal Mathuradas, Government Pleader.

Mr. Anstey, in proceeding with his reply from the point at which our report yesterday broke off, quoted authorities to show that public officers were indictable for excess, and that it was monstrous to suppose the parties other than the prisoners interested in the enquiry could excuse their conduct by saying they were honourable men, and quoted authorities also to the effect that the appointment by Government of an incompetent person was invalid. He then said—Let them choose between the two horns of this dilemma on which I seek to impale them—either they were competent to perform the functions to which they were called, or they committed a misdirection and misprision in accepting them. It is no excuse to say, "We mistook the law, we were ignorant of our duties; but because we sit at great men's feasts, and are clothed in purple and fine linen upon occasions, therefore our motives must be presumed to be good and you shall give us the benefit of that presumption." Now, my Lords, on that point I thought I had guarded myself, by even wearisome reiteration of the purpose which I sought to accomplish and of the impression I sought to produce by analysing not merely the evidence which your Lordships had read and considered, but also the diary of those proceedings made day by day by Mr. Hobart on this late inquest. But it appears I was mistaken. My learned friend followed me all through, except that he took great care not once to allude to the point of each incident; and at the end of his review of each incident he asked, "How does this show any injustice to the prisoners?" Well, my Lord, some of the proceedings were highly unjust. I have enumerated a few of them now, but that was not why I went through the diary. If my weak words have been tenable in your Lordships' recollection, I am sure you will bear me out when I say that I so analysed the proceedings in order to justify my observations, and show that, as the proceedings commenced in a grievous mistake and misapprehension on the part of Mr. Hobart, so again and again he allowed mistakes to be committed, every one of which, if it did not amount independently *per se* to an injustice upon the prisoners, gave evidence of a strong leaning, an *animus*, to use the language of the judge himself, the vexatious intentions of the delegate on whose shoulders he had devolved the enquiry—I mean Mr. Pritchard, and I say that every one of those instances bears out my remark. Conceive, my Lords, put yourselves in the position to-day in which their Lordships of the Second Division Court were on 16th December last. Their Lordships had gone at great labour through all the case, they were asked by the counsel for the three appellants—whatever their judgment might be on the merits of the case—for the honour of British justice to remember the powers which this Court possessed of initiating, if necessary, enquiries into the conduct of the Courts over whom the High Court has a superintending power—and a power which it has exercised, notwithstanding all that Mr. McCulloch may say, before this time—and to make an enquiry into the whole of the allegations made *ore tenus* that day. It only went to this, that if Mr. Hobart had only, whilst yet was the accepted time, whilst yet was the day of salvation to these unfortunate men, allowed witnesses to be sent for, then a deal would have been disclosed which must have justified him in taking the only true course of rejecting this scandalous conviction. On that former occasion my words were something to this effect—"It is true that the only one of the three who had the fortitude to resist the tortures was Cassinath, and that he was subjected to the vile indignity and suffering of having a crow suspended above his head, with a threat, and was told that if he did not confess to agree with those who had already confessed, the string should be severed and defilement obtained, which would outcast him.

The Chief Justice—At all events that statement was about the last thing that was likely to occur to an advocate of this Court to invent, and could only have come from the mofussil.

Mr. Anstey—I believe I may say I have not hitherto, and do not mean to allude to the obloquy I have received for having done my duty on that occasion for three or four days in anonymous articles in newspapers. I can bear all that sort of thing very well.

The Chief Justice—Mr. McCulloch has avoided any course which could for a moment lead the Court to suppose he entertained any impression that the statements made by the learned advocates for the prisoners were statements which they were not instructed to make.

Mr. Anstey—I further asked that the same inquiry might comprehend the examination of witnesses, but when their Lordships determined to acquit Cassinath, it became unnecessary to do that, because, I take it, what their Lordships meant was this—"The evidence of the witnesses we find to be insufficient to convict Cassinath, we find it insufficient to convict the others too, but then there are their confessions, and before we proceed further we wish it to be ascertained by the judge below giving notice to the Government Pleader whether those confessions were voluntarily obtained." A great deal of evidence was therefore shut out, but I take it that if, unfortunately for Cassinath, he had been convicted and if the enquiry had taken that turn, why then if had it appeared on the depositions of the witnesses called by Cassinath that the same men who were accused of having subjected to torture and undue influence the other two had put him to torture, it would have produced a strong impression on your Lordships' minds that his statements were correct. I mention that to show you that, even if the inquiry had been otherwise conducted, the successful accomplishment of it in the Court below must have been more difficult in the form which it assumed in consequence of Cassinath's acquittal than it would have assumed had he been comprised in it. Now, my Lords, an attempt was made yesterday to deny the major premise—to show that the first premise had failed, and that Mr. Hobart never had refused to enquire into a specific allegation of torture—and the petition of appeal from Mr. Pritchard to Mr. Hobart, which I distinguish of course from the subsequent darkhast, was referred to. Well, my Lords, when the translation of it was read to my learned friend, he might have known the way in which native pleaders or vakeels up-country prepare their documents,—the vague way, as if they were half or wholly afraid to state the truth, lest, again, in over-stating the truth they should be considered guilty of a contempt of Court, and, lastly, lest for such contempt of Court they be sent to jail and lose their diploma. As if that were so, we invariably find in cases of this sort the pleadings deal rather in allusion than in statement. It is to be regretted but the fact is so, and the fact will be so, till those Courts are, each in its own degree, provided with as good and independent a body of vakeels and pleaders as it is the pride of this Court and the Courts of Calcutta and Madras to possess, and that will not be till the judges of the mofussil, [illegible] degree, make up their minds to the vakeels and the pleaders and suitors with [illegible] and courtesy and impartiality that predecessor the Sudder Adawlut is the *oudah* whether of the [illegible]nes. Bearing that in mind, [illegible]hat very wholesome correc[illegible]dar at my request when my [illegible] the supposed translation, [illegible]rs meant to assert was [illegible]k and in pain,—in [illegible]m without and [illegible]e confes[illegible]ear; what [illegible] "hardship" [illegible]ns to suffer [illegible]pened unto [illegible]esion which [illegible] these accused [illegible] producing cir[illegible] the words, Mr. [illegible]ord to express [illegible]m informed him [illegible] dukhapat—hurt" [illegible]tadar said there are [illegible]re accepted as mean[illegible]Mr. Pritchard takes the [illegible]he first. He says, "I [illegible]d before me the persons [illegible]last I put on trial the [illegible]nglish of that is—"I [illegible]nformer, and am now [illegible]e case goes on to try [illegible]udge." Every one of [illegible] just made we will [illegible] that being so, see [illegible]stands. It is Mr. [illegible]s the confessions, but [illegible] the prisoners to come. [illegible] at the enquiry that [illegible]n the confessions—for [illegible]lowing two or three days—he saw the men himself, and that one of them consulted him about the notes he was taking, "for," said he, "I am continually recollecting some new thing, or other." When, therefore, these men complained that he had been all the while depriving them of the assistance of their friends and advisers, and that they were living in continual dread, so that they could scarcely contain their souls within them, fearing what would happen to them in such custody and keeping, he must have known he principally was pointed at—for the agency of the police in the matter was but subsidiary. And so he appears to have thought, for—though he had first his duties as full-power magistrate in Nassick, and then the special and extraordinary roving commission in Poona, Nassick, Khandeish, and Kurrachee, for ought I know—why, what does he do? It appears from Mr. Hobart's judgment and journal of the proceedings at the hearing of the appeal, he was personally present from day to day, assisting the Court and interfering. And as to the remarks as to the Second Division Court being misled and imposed upon and I know not what—remarks which I am quite sure are not very flattering to the perspicuity of those learned judges who heard the application in the Division Court, it must be borne in mind that what they had to deal with was a recorded judgment in which occur such passages as this: "In their appeal petition the convicts urge that the decision is against evidence. That Shaligram and Sai Nursapa, carkoon, and Khundu Sing were not good witnesses, for, though pardoned, they had been pardoned illegally, and, during the trial, witnesses were in Court with the police officer, and complainant and witnesses had been several days in police charge before the trial, and under section 158, Criminal Procedure Code, were rendered useless as witnesses. That they had engaged two vakeels to defend them before the magistrate, but they were not allowed to have free speech of them, the police inspector was ordered to be present at the interview, and they were required to speak with the vakeels in Mahrathi, and so they could not properly instruct their vakeels—and consequently they dismissed them. That they could not obtain all the requisite documents connected with the trial from the magistrate, and therefore in writing this appeal they could not properly set forth all they wished to set forth in this appeal. That Govind Narain and Sai Nursapa are Government servants not dismissable from office without Government order, and the prosecution against them could not legally be instituted without leave of their superiors, which leave was wanting. That they had not admitted their guilt fully, but only partially, at the trial and their admissions were vitiated, as section 203, Criminal Procedure Code, declares That they had been harassed unnecessarily in the matter of their prosecution, having been arrested at Malligaum on the 28th March last, and for one and a half month been in charge of the police, and carried about here and there nearly a distance of 200 koss." But on every one of the questions of evidence comes a "but." "But the full-power magistrate," runs the record, "informs me that was only the case with regard to the witness so and so, and that he does not think it applies to any other, as to which I must add I think it does apply to one other witness, for I certainly saw him brought here myself in charge of the police," and so on all through, the only variation being as to one witness with regard to whom it is said—"I have, since the case was closed, been verbally informed by the full power magistrate that the statement of this witness is untrue." That showed the degree of interest and zeal in the progress of that case on the part of Mr. Pritchard, and it can be accounted for only by the knowledge that he thought that he was the person struck at.

The Chief Justice—Perhaps you are not fully informed of what was done previously to the order being made by my brothers Lloyd and Kemball. A letter, at their desire, was addressed by the Registrar to the Sessions Judge in these terms:—

"No. 2,483, Criminal Department.

"Bombay, 8th Dec. 1870.

"To the Sessions Judge, Khandeish.

"SIR,—With reference to your finding in the case of Cassinath Dinkar and others, I am directed by their Lordships to inquire what was the nature of the personal communication held by you with the trying magistrate to which you frequently allude. Was it during the sitting of the Court and in the presence of the pleader for the appellants, or was it at a subsequent period and when?—I have the honour, &c."

And this was Mr. Hobart's reply:—

"No. 1,598 of 1870.

"Khandeish District Court, Dhoolia, 12th Dec. 1870.

"SIR,—In reply to your letter No. 2,483 of the 8th instant, I have the honour to state for the information of their Lordships, that the personal communication held by me with the trying magistrate was partly verbal during the hearing of the appeal—the trying magistrate sitting by me during part hearing of the appeal—and partly by private note subsequently to the hearing. Not having by me my minute in the case, I am unable to inform you more particularly on the subject.—I have, &c., (Sd.) GEO. HOBART."

Mr. Anstey—I am deeply obliged to your Lordship. I was not aware that it was so bad as that. I thought there was one instance while the case was at hearing in Court, but even that was deplorable. It appears now that in the interval between the conclusion of the case and the writing of the judgment there had been this communication. Well—these facts not being made *ore tenus*, or on the promise of future verification by affidavit, when the judgment was before their Lordships in the Second Division Court—when I refused to allow my learned friend yesterday to assume that I was prepared to say that Mr. Hobart had throughout the proceedings acted with an upright and honest intention what I meant was this—in the face of these facts I could not acquit him of very culpable conduct, and I decline to take the question of motive at all except to describe the nature of the culpability as I might accept it as unwise weakness and subservience to a superior will. Well, that was all I meant. I did not ask your Lordships to presume his motives were bad, but I wished to protect myself against it being supposed I agreed with the extraordinary idea of being suggested as one of the advocate on the part of the Crown.

The Chief Justice—That letter of Mr. Hobart's was before my brothers Lloyd and Kemball when they were making their order of the 16th December.

Mr. Anstey said that as it appeared from the proceedings that Mr. Pritchard had been present at the enquiry and taking part in it, he need not refer to the passages in the judgment showing that, and that all he would do was to refer to the statements by Mr. Pritchard, which justified the inference that he could only be treated as having been at different stages, and sometimes at once and the same stage, detective, informant, prosecutor and judge, and then again as prosecutor his last resort. Mr. Pritchard first gave a history of the case, but admitted that had nothing to do with the guilt or innocence of the parties, and then, after giving an account of a long conversation with Shalligram he said—"In the course of their inquiries into Kunnayya's complaint, police inspectors Hafizoola and Narayen Krishna, obtained evidence that served to show that Sai Nursapa, Govind Narain, Cassinath Dinkur, Khundoo Sing, and Ballajee Ganesh had advocated the destruction of Shalligram's books, and also reported to the Court, which thereon commenced these proceedings." These could not have been judicial proceedings, unless they had been commenced on an information on oath. Then Mr. Pritchard said—"Though no pardon was specifically tendered to Shalligram for having destroyed his accounts, the Court has no doubt they so interpreted the tender as including all the offences he had taken part in in connection with the funds of famine relief works, and the Court in tendering the pardon was satisfied that the books had been destroyed." It was a general inquisitorial proceeding just such as a detective might institute. Then it was said—"It would not therefore be just to place Shalligram on his trial along with the other conspirators. The Court does not lose sight of the fact that it had no authority to tender a pardon (under the provision of sec. 209, Criminal Procedure Code) for an offence punishable under sec. 201, Penal Code, falling within the cognisance of a full-power magistrate, but granting that the Court committed an error, it would be unjust to allow it to prejudice a prisoner. For these reasons no proceedings have been taken against Shalligram in the present case." Then it went on to say that, acting on this verbal information—for it was no more than a police officer gave, and no more than what Shalligram gave on receiving his pardon,—that man named Shalligram was arrested in February and a search warrant was granted to get his books. The police could not find them, and every possible exertion was made, and, that being so, Mr. Pritchard arrested the prisoners, and two of them had confessed. But it was perfectly clear that when Mr. Pritchard accepted this commission from Government, the proceedings—as he, the learned counsel, had said before, and would say, so long as he had breath in his body, whenever he spoke of it—ought to have been under the Public Servants' Act, Act XXXVII. of 1850, with all its formalities, and not under the enormous powers of the Act for general purposes. When Mr. Pritchard received his commission, however, to enquire into the frauds on the Public Works Department, he put himself in communication with these prisoners as a detective, got their information, and repeated it as an informer, brought a charge against them before himself as a prosecutor, and then as judge sentenced them to suffer imprisonment for eighteen months and to pay a fine of Rs. 1,000, or, in default of payment, to suffer three months further imprisonment. That, he submitted, was an answer to the complaint of surprise. Mr. Pritchard was not surprised when the appeal was presented to the Court, for, though these persons, by a certain respect on the part of those in the mofussil for their superiors, had been prevented, perhaps, from mentioning his name, Mr. Pritchard must have known the object, for he knew it was he who had taken down the confession. Mr. Anstey then referred to the steps of the case in the High Court, remarking that Mr. Justice Melvill and Mr. Justice Kemball had said the previous order limited the question for which the papers were ordered up to one of jurisdiction but that he had wished to rely more on the question of torture.

Mr. Justice Melvill remarked that the Court had said that, although the note said there seemed no necessity for calling for the papers except as to jurisdiction, still they were not limited to that point. The terms of the order had been a mistake on the part of the registrar.

Mr. Anstey then proceeded—As to the form of reproach not levelled against me but against some other counsel, it is quite unsupported by fact to say that he was in ignorance on that occasion. I say he showed great tact and sagacity in the way in which he from time to time raised objections to my statement. If he had shown ignorance on that occasion I should have condescended to reply to the further insinuation that I took advantage of his ignorance, but as he showed no ignorance there was nothing for me to take advantage of. I say Mr. Gunpatrao took every objection as to the darkhast, and the objections were entirely inconsistent with the idea that there was in the mind of Government or its advisers any belief to the effect that that suppressed darkhast was in Court or in Bombay, because his objection was that the learned counsel had a right to know what that darkhast might have proved if produced. "It is not here and I cannot refer to it;" that was the only objection he could take. Next I say, Mr. Dhirajlal Mathuradas in his statement yesterday completely confirmed what I have said with regard to the objection. He was in mere ignorance of the facts then, for he says, "I handed over to Mr. Gunpatrao the whole of the documents which Mr. Pritchard had supplied me with." Mr. McCulloch began his narrative with the statement that, until the moment that information reached Mr. Dhirajlal Mathuradas' hands, the whole had been carefully considered and the case managed with great prudence and circumspection "and beyond that," he said, "Mr. Dhirajlal can speak for himself." And so the whole of that admirably compiled body of information was received from Mr. Pritchard. Mr. Dhirajlal handed it all over to his deputy, Mr. Gunpatrao, and after all this it is vain to talk of Mr. Gunpatrao's ignorance. Supposing he were ignorent, he was not called on to reply that day. Their Lordships expressed a strong opinion that it was improper in a case of importance that where the accused had English counsel, counsel was not instructed on behalf of the Crown to argue points of law. That was on the first day. Further hearing was adjourned till the seventh for the purpose of hearing Mr. Gunpatrao, or counsel for Government, in answer to me. Again I attended on that day. I was not in at the very beginning, being occupied elsewhere, but from what I heard of Mr. Gunpatrao—and he was the only counsel appointed by Government and they are bound to abide by him—he argued on the facts and on the law and showed a profound acquaintance with the authorities in which the cases are quoted. He argued on behalf of Government, bringing those authorities my learned friend brought yesterday, and to which he has added nothing, with regard to the jurisdiction. On the 16th, a fortnight later than that, Mr. Pritchard was personally present in Court, conversant with Mr. Dhirajlal, aware of the order in the judgment of the Court that day, and subsequently furnished with a written copy of that judgment as soon as Mr. Dhirajlal himself had received it. Your Lordships have already referred to, and therefore I shall not pursue the point, that during the whole of this time there was no appeal to the judges to stay proceedings, not so much as a contradiction on oath, and thus I frame the only conclusion that one has a right to frame on such a point—that very one, which has been expressed, what one of your Lordships has called "idle clamour in the mofussil." Now it is said the proceedings in this enquiry are null and void, and one of your Lordships has very pertinently remarked that it was for giving false evidence in these null and void proceedings that Government obtained and got sanction to put three men on trial for perjury. It is sought to quash the judicial proceedings, but it is said there is no objection to the enquiry itself, only to your Lordships paying any attention to it. Well I hope the time will never come when your Lordships will recede from the path which you most truthfully informed Mr. McCulloch that you had always trod, namely, that of never declining any well founded application to make any correction in your proceedings if it appears to have been called for by justice and is made in due time; and therefore whether this was a null and void enquiry or not, (as to which I can only say it surprised me very much to hear it so asserted) one thing is quite clear, it has informed your Lordships' conscience, and there is no doubt when the conscience of the Court is informed, even after the judgment, that information is never given in vain—whether it comes in the form of findings of a commission of enquiry or whether it is arrived at through skilful management or in spite of the blunders and malpractices in the course of that enquiry, or whether it is obtained in the form of an affidavit verifying what was done in the course of that enquiry. I take it, my Lords, that the present position of the case is what I stated in my opening speech. Mr. Anstey then proceeded until the midday adjournment to consider the evidence as bearing on the sections under which the prisoners had been convicted.

[Owing to a pressure of other matter we are obliged to hold over the rest of this report.]

SHIPPING AND PASSENGERS.

THE SHIP NEREID, 725 tons, Captain John Pearse, arrived yesterday from Coconada with a cargo of rice.

THE S. S. LORD CLYDE, Captain H. Kingcome, sailed yesterday for the Malabar Coast with a general cargo and the following passengers:—For Rutnagherry—Mr. F. Elliot. For Cannanore—Rev. Mr. W. H. Cummins. And seven deck passengers.

THE SASSOON MECHANICS' INSTITUTE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—As a part of your report of the proceedings at the adjourned meeting of the members of the Sassoon Mechanics' Institute, held on Tuesday the 28th instant, is apt to mislead, kindly insert in an early issue of your valuable paper the accompanying extract from my specification of Hydraulic Cotton Press.—I have, &c., P. MCARTHUR.

Bombay, March 1871.

(Extract.)

To the Secretary of the Sassoon Mechanics' Institute.

SIR,—In April 1865, at a special meeting of the Mechanics' Institute, I read a paper and exhibited a drawing for a new Hydraulic Cotton Press. At that date the Session was too far advanced to have a discussion on the merits of the press at the usual second meeting. I was, however, invited to bring it for discussion at some future session. So now, with the permission of the directors, I propose to re-submit the invention for the criticism of the members of the institute.

THE MOHURRUM.

APPENDED is an order by Brigadier-General Stock, commanding the District:—

To render assistance to the civil power if called for during the Mohurrum festival, the 19th Regiment N. I. will hold in readiness two complete companies under command of an experienced European officer during the 31st instant, prepared to turn out at a moment's notice. The men warned for this duty are prohibited from [illegible] arrangements will be made by the 21st Regiment N.I. on the following day. The Brigadier-General commanding the District trusts that officers commanding native regiments will give strict injunctions to the Mussulmans of their respective corps not to carry their "taboots," if they have any, beyond the boundary of the Esplanade or to enter the Fort. An experienced British officer is to be placed in command of the usual guard directed to escort the taboots of each regiment. Non-officers, European or native, are permitted to enter the native town on the 31st instant, and 1st proximo, except on duty. The particular attention of officers commanding native regiments in the district is invited to the public orders issued by the Commissioner of Police and published in the *Bombay Government Gazette* of the 23rd March 1871.

TELEGRAPH LINE REPORTS.

KURRACHEE, 30th March, 8 P.M.—Latest dates from United Kingdom, via Russia, 30th March, 1-55 P.M. via Turkey, 28th March, 2-50 P.M. Continent of Europe, via Russia, 30th March, 12-35 P.M.; via Turkey, 29th March, 10-30 P.M.; America via Russia, 29th March, 11-20 P.M. Cable right to Fao; Turkish line right to Pera; Persian line right to London.

DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL.—In Disorders of the Skin, this safe and simple remedy produces remarkably beneficial effects. J. L. Milton, Esq., Surgeon to St. John's Hospital for Diseases of the Skin, writes—"After carefully examining the effects of Dr. de Jongh's Light-Brown Cod Liver Oil, and comparing them with those produced by other kinds of Cod Liver Oil, I have satisfied myself of its very great superiority. In some cases of leprosy, eczema, lichen, etc., I consider Dr. De Jongh's Oil invaluable." Sold only in capsuled Imperial Half-pints, Pints, and Quarts, by all Chemists, Druggists, and Storekeepers. Sole Consignees, Ansar, Harford, and Co., 77, Strand, London.

HOLLOWAY'S PILLS afford instant relief. Indigestion gives rise to a large share of the maladies of mankind: it occasions more misery than the doctor knows names for. Indigestion springs from many causes, over which Holloway's Pills exercise the most perfect control. They act at once on the stomach, liver, bowels and kidneys and correct their torpid, defective, or disordered functions. They restore the waning appetite, strengthen the feeble stomach, and spare the dyspeptic sick-headache, and many nameless torments. They recall every organ to a true sense of its duties. Holloway's Pills have with facility cured cases of bad digestion which had existed for a long time and baffled much medical skill. They are reliable remedies for all varieties of indigestion.

REVIEW.

TRAVELS IN SOUTHERN INDIA.

MR. DINSHAW ARDASEER TALEYARKHAN has just published a handsome, neatly-printed volume, containing an interesting and readable account of his travels in Southern India. It is written in the Gujerati language, and is entirely original, and in this respect it may be considered as the first of its kind, for there are no books extant in the vernacular languages treating of travels in India. The talented author has evidently bestowed much labour and thought on the work he has written; for in every page that we turn over, we find descriptions of places, their topography, history, manufactures, local traditions, legends, &c., portrayed in such a lucid and pleasing manner, that in a short while, as the value of the book becomes known, it will take up its place among the standard works in the vernaculars of the country. Mr. Dinshaw Ardaseer Taleyarkhan, having been editor of an Anglo-vernacular paper in Guzerat for several years, has acquired a peculiarly happy and pleasing style of writing, and throughout this volume we trace an experienced pen both in matter and form.

The work is dedicated to Mr. Cursetjee Furdoonjee Paruck and Mr. Sorabjee Shapoorjee Bengali, for good reasons which the author assigns in his preface.

We pass over that portion of the preface which discusses one or two political questions, in which the author, though wishing permanence to the British rule in India, finds fault with the Government in more ways than one.

Mr. Dinshaw undertook his travels in November 1868. Commencing from Bombay, he proceeded to the Malabar Coast, thence to Mysore, Bangalore, Vellore, Conjeevaram, and Madras. From Madras he went down the coast to meet the Southern Railway Terminus, visiting on his way several more or less important stations, including the chief quarters of the Indo-French settlements. From Negapatam he proceeded to Tanjore, Trichinopoly, and Coimbatore. Having, after this, ascended the Neilgherry Hills, he returned to the Malabar Coast through the districts of Mysore. His travels thus extended over an area of about 2,500 miles, and occupied about five months. The present volume records only about half of the course of his travels, the remainder being keep for another volume, which will be undertaken or abandoned as the reception given to the present volume may suggest.

The towns and cities seen and so ably described by Mr. Dinshaw are not so attractive or so grand as those of some other parts of India. Yet neither as respects the instructive traces of bygone ages so interesting to us, and the character and institutions of the people, nor with regard to the variety, richness, and sublimity of the natural scenery, does Southern India yield to the rest of the country.

Among other things the second chapter (the first is taken up with an amusing account of English and native life on board ship) describes Cannanore, an important town and military cantonment in the Madras presidency. The author considers the camp administration throughout the country a very anomalous state of things, and ascribes its existence and continuance to a time-honoured "superstition" attached to it by the ruling race. The third chapter is a short one, and contains a suggestion for making the channel near Bimlipatam navigable at a comparatively small cost, which would conduce to the expansion of the timber trade, and otherwise make the town an important emporium. The next chapter is devoted to a minute description of the country travelled between Cannanore and Mysore. The traveller here meets with what he calls the most luxuriant and the grandest scenery of the district. The never-ending dense forests and picturesque hills and dales, are beautifully portrayed by him. The fruits and flowers of this part of the country are said to be rich and varied, and to be had in abundance. Notwithstanding the coldness of the country, the people are characterised as cruel and heartless, and such as would not shudder to commit the most revolting of crimes.

The fifth chapter is an important one. It gives one a full conception of what a Rajah's capital is in point of construction, its principal buildings, roads, and so forth. The author here re-opens the much-vexed question of adoption, which at one time so much occupied the public mind a little before the death of the late Rajah of Mysore. The notorious occurrences that took place soon after the death of the late Maharajah, the ministerial changes that followed, the salutary measures adopted by the Political Department—the reduction of army charges, of useless live-stock, and arms, improved revenue management, and in various other ways, are also treated in this chapter. It likewise institutes a comparison between the Mysore administration and that of other native States, and gives the palm of superiority to the former. There is so much other information in this interesting chapter, that were we to epitomise it, we would be doing some injustice to the author.

A very brief chapter follows this one. It chiefly relates to that incorrigible desire on the part of the British Government to build barracks, and then to pull them down. A short distance from Seringapatam there is a hill, surrounded by a round valley, over which lines for native regiments, quarters for officers, and other buildings were erected at the trifling cost of a few lakhs of rupees. When a regiment had quartered there, it was discovered that it was malarious and unhealthy, as was manifest from the rapid mortality that followed. The regiment had to be removed, the quarters razed to the ground, and the hill abandoned for ever!

The next chapter deals with one of the most historic places in the country, namely, Seringapatam. The famous vault, the summer gardens of Hyder Ali and Tippoo, and other places of local fame, with their Persian inscriptions, are here described.

In the eighth chapter Mr. Dinshaw records his travels from Seringapatam to Bangalore. If one wishes to amuse and instruct himself and others, he must travel by a cart or a dawk gharry, which the author cheerfully employed, though subject to much personal discomfort. Thus you come across men and things not to be met with elsewhere,—all typical of the various manners and customs prevalent on the coast of Malabar and the interior of that part of the country. We skip over the minute details of these, as we may perhaps tire our readers. The author met a large number of silk-manufacturers who were encouraged by Tippoo to foster that trade. The largest town on the way from Seringapatam to Bangalore is Chinapatam, which is described as [illegible] and forts are still utilised and [illegible] with water. [illegible] the houses in the fort [illegible] shall resume our review of the remaining [illegible] of this interesting book.

THE MILITARY AND PUBLIC WORKS BUDGETS.

Indian Daily News, March 28.

THE paper read last Friday by the Hon'ble Colonel Strachey and General Norman, afforded very important general information. At the same time they left very much to be desired, and explained. It was not, however, probable that either of these Honourable Members would touch upon those subjects which actually need the closest investigation, and which, if properly entered on, would satisfy the public that a sincere desire existed on the part of the Government not merely to check unnecessary expenditure, but to correct abuses, which cause the Financial Member to resort to such an objectionable expedient as the Income-tax for stimulating the revenue of the state. We would ask the several members of the Council if they have fairly looked at the several details of the estimated expenditure of the coming financial year, or challenged any of those of the present. Has any question been asked about the three R. N. screw steamers sent out to India on pretence of surveying? The Thistle and Magpie are lying at anchor in Bombay harbour. No surveying will be done by them this season, although they are now entered on the list of the East India squadron, and Inchcape has, of course, to pay for them; and at the same time being here is an excuse for permanently increasing the number of Royal Navy ships thrown on India. We would ask, are all the surveys taken by the Indian Navy so much waste paper? Could they not have been tested by the local service—men who know the ground? There are Indian Marine ships and Indian waters sufficient to do all the work over again, if it needs to be done. The Royal Navy officers will have to work in a new field, and the sickness and casualties amongst their crews will be no inconsiderable charge. Then, as to that huge blunder, the Hydraulic Lift Dock in Bombay. It is placed on the wrong side of the Harbour, *five* miles away from Bombay. It was devised *for repairing* the Indian troop-ships, which are now to be sent to England for repairs through the Suez Canal. We are now told the cost of this "job" will be half a million sterling, although *the contract for the work was for twenty-four lakhs.* How the construction is in future to be worked nobody knows, but surely some one is responsible for such a wilful waste of public money. Then, the new Gas Works for the melting purposes of the Calcutta Mint, have cost four lakhs. This system for melting was condemned in England and on the Continent years ago. Instances might be multiplied, but from beginning to end they all serve to illustrate the system of irresponsibility that still is permitted to run riot, and the virulent effects of which are known only to the tax-payer. If only the three charges we have referred to had never been incurred, where would the Hon'ble Sir Richard Temple have found an excuse for his Income-tax? How would he have had the opportunity of prolonging his "fiscal inconsistency of the first magnitude"—the Rice duties? The moral to be deduced from the facts is plan enough, and when such vast works as our progressing State Railway system contemplate are considered, the necessity for some such check as we have indicated becomes still more apparent. Bureaucratism should be made to yield to the opinions and experience of thorough, practical, independent men, unconnected with the scheme in hand, who both could and would point out the errors of plans before wasteful and unnecessary expenditure had been incurred. Both Colonel Strachey and General Norman merely tell the public they have done so much in the past, and will do so much in the future. They do not assure the public that they will, in future, be supplied with information on schemes involving expenditure during the stage of inception. The officially declared adoption of the narrower or medium gauge for the future construction of Indian Railways, may be instanced as an illustration of the benefits to be derived from the public discussion of a large and much-debated question. That it is necessary to adopt that gauge to enable the traffic of the more cheaply constructed lines to cover the guaranteed interest, is only one of the more important sides of this important subject—a subject indeed of the highest importance to the taxpayers—to which discussion has been applied with the most satisfactory results. If the principle were applied as a general rule, millions would be saved to the country.

THE AMERICAN COTTON MARKET.

(FROM JEAN RENAUD & CO.'S NEW ORLEANS PRICE CURRENT OF FEB. 4.)

WE have no material change to notice in the general market since our last review. We hear continued complaints of dullness from most branches of the wholesale trade, but, with further receipts, Western produce has shown increased animation, and flour has ruled still more in favour of sellers. Sugar and molasses have continued in good request, the former showing an advance of ¼ to ⅜c. in the lower grades and ⅛c. in the better qualities, and the latter no change except in fair to choice, which have improved 1 to 3c. per gallon. Our leading staple has given way under the accounts from Liverpool and New York, closing at a net decline of ⅛ to ¼c., but buyers have come forward freely at the reduction and the sales have been of liberal extent.

On Tuesday night the subscribers to the Cotton Exchange held a preliminary meeting but adjourned until Monday, for the election of officers.

At the time of our last review the New York cotton market was reported at the reduced rates of 15¼c. for Middling Uplands and 16c. for Orleans, and Gold at 111⅛, while our latest accounts from Liverpool were up to 11-30 A.M. on Tuesday, when cotton was quoted at 8d. to 8 1-16d. for Middling Uplands and 8¼d. to 8 5-16d. for Orleans, with sales of 10,000 bales. The telegrams received since state that cotton closed at New York on Wednesday firmer at previous rates, and on Thursday without any quotable variation, although the dispatches received during the day reported a decline of ⅛c.; Gold closing on Wednesday at 111¼, and on Thursday at 111⅜ to 111½, to which it had receded after touching 111¼. The cable dispatches during the same period report the Liverpool cotton market on Wednesday heavy but not lower,—sales 10,000 bales; at 4-30 P.M. on the same day (received on Thursday) at 7¾d. for Middling Uplands and 8¼d. for Orleans,—sales only 8,000 bales. Still later accounts, up to the close of business yesterday, report the New York cotton market at 12 M. at a decline of ⅛c., but at 3-05 P.M. at previous rates, Middling Uplands being quoted at 15⅜c. and Orleans at 16c.; Gold closing at 111⅜, while our latest dispatch from Liverpool was up to 4-30 P.M. on Thursday when the market was quoted at 7¾d. for Middling Uplands and 8d. for Orleans,—sales 8,000 bales.

In accordance with the movement in cotton and the course of gold, Sterling Exchange has shown increased animation, at irregular rates, closing at an advance on Tuesday's quotations of ¼ per cent. The offerings of domestic bills have been light, and have shown no quotable change, Bank checks on New York closing at ½ per cent. discount, against the same on Tuesday.

The weather has been generally clear and pleasant.

The receipts proper during the past week exhibit an increase over last week's of 712 bales, and over last year's of 5,863 as appears from the following table:—

			1871.	1870.
Two days ending Sept.		2	391	379
Week	...	9	2,101	2,381
...	...	16	3,746	6,919
...	...	23	8,416	13,054
...	...	30	12,146	19,385
...	Oct.	7	17,584	22,689
...	...	14	19,490	24,201
...	...	21	24,678	28,714
...	...	28	29,949	25,672
...	Nov.	4	30,925	31,435
...	...	11	42,975	31,711
...	...	18	36,572	25,624
...	...	25	37,081	30,483
...	Dec.	2	41,568	32,701
...	...	9	57,114	32,116
...	...	16	51,233	35,383
...	...	23	41,986	38,755
...	...	30	53,852	43,405
...	Jan.	6	45,847	41,459
...	...	13	44,503	31,394
...	...	20	50,359	44,878
...	...	27	53,019	46,396
...	Feb.	3	58,731	47,868

This shows an excess in the total over last year of 99,553 bales.

Cotton arrived since the 31st ult. of Louisiana and Mississippi 24,398 bales, Lake 36, Arkansas 1,748, Florida 269, Mobile 295, Texas 289; together, 27,035 bales. Total for the week, 35,500 bales. Cleared since the 31st ult. for Liverpool 9,376 bales, Bremen 2,542, Barcelona 1,090, Vera Cruz 765, New York 2,075, Philadelphia 226, Providence 1,357; together 11,631 bales. Total for the week 21,463 bales. Stock in presses and on shipboard not cleared on the 3rd inst., 229,059 bales.

THE TROUSSEAU OF A PARSON'S DAUGHTER.

AT the Spring Assizes (Civil Court) at Durham, on the 27th Feb., before Mr. Justice Willes and a jury, a case of interest to fathers of marriageable daughters was disposed of. It was an action brought by a draper (Whiteley) carrying on business in Westbourne-grove, Bayswater, London, to recover 153*l.* 5*s.*, the amount of his bill for providing a wedding trousseau for the daughter of the defendant (Cleveland), who is the rector of Romaldkirk, near Barnard Castle, on the borders of Yorkshire and Durham. The defendant pleaded that he never was indebted.

The Attorney General for the County Palatine (Mr. Quain, Q.C.) and Mr. Kemplay appeared for the plaintiff, and Mr. Campbell Foster for the defendant.

The learned counsel for the plaintiff, in stating the plaintiff's case, represented the defendant as a gentleman filling a high position in the county, possessed of a private fortune, and having a living worth 700*l.* a year. On one or two occasions the plaintiff, who carried on an extensive drapery and millinery business in Westbourne-grove, Bayswater, had supplied goods to members of the defendant's family on their order, which had been sent and duly paid for. Early in September last the plaintiff received a letter from Miss Cleveland ordering a variety of dresses for her marriage, which dresses she required to be finished by a given day, as her marriage was fixed for the 29th of September. The letter, at great length, set forth a variety of silk and other dresses, petticoats, jackets, mantles, veils, head-dresses, embroideries, trimmings, laces, &c., which she

THE INDIAN BUDGET DEBATE IN PARLIAMENT.

HOUSE OF COMMONS, FEB. 24.

[CONCLUDED FROM YESTERDAY'S "GAZETTE."]

Mr. W. Fowler said he agreed with the right hon. gentleman who had just sat down that this statement would be far from satisfactory. In the first place there was a supposed increase of the opium revenue, and in the next place a large decrease in the expenditure on public works. If hon. members would turn to the figures they would find that the decrease in the expenditure on public works for 1870-71 was one million as compared with the actual expenditure in 1869-70. There was also a decrease in the expenditure on public works extraordinary amounting to nearly another million. Now, it was a very serious thing for the Government to commence so rapid a diminution in the expenditure on public works in India. He had read over and over again on the very highest authority that the need of public works in that country was now as great as ever, that what had been done was comparatively nothing to what was required, and that over very large tracts there was a great deficiency of roads, bridges, embankments, and all sorts of the most necessary works. If that were so he could not congratulate the hon. gentleman on what had been done. While on this subject he begged to say a few words on a question of principle to which the hon. gentleman had alluded with special reference to himself. He must say he held that if a public work was of a permanent character and was really useful to the community it ought not to be paid for out of revenue. (Hear.) In this country we should not dream of making a drain across a street without borrowing the money, because we were in the habit of proceeding on this principle—that those who came after us should share in the burden. In dealing with India we adopted a totally different principle. The hon. gentleman had said that we did not find the results we might have expected from the money spent in India. Well, that would be an argument against making the expenditure out of revenue. Over and over again we had been told that the Indian Budget showed a constant deficit; but that had arisen simply from this item of public works. The figures were very remarkable. In 1867-8, independent of the expenditure on public works ordinary, there was an actual surplus of £1,873,990. In 1868-9 the surplus was £3,892,099, and in the last year there would be a surplus of just about £3,000,000. Now it puzzled him exceedingly to know why the poor people of India should have to pay an additional salt-tax and an increased income-tax for those public works if a public work was paid for out of revenue it must be carried on in the most extravagant manner, because it would be constantly stopped in the middle for want of funds. Take, for example, the works on the Godavery, which had been so much talked of in that House, and had almost become a byeword. He knew that a telegram had been sent out to stop those works in the middle, the men were all dismissed, and the whole affair had cost half as much again as it would have done had it been pushed on quickly. A good road was as directly remunerative to the community as any work that could possibly be made; it was in its degree as remunerative as a railway, though no toll was got out of it. So, again, with regard to military buildings, which formed a very large item in what was described as public works ordinary. It was of the highest importance that the lives of the troops should not be thrown away from being in bad buildings, and, therefore, to provide good barracks was a most remunerative expenditure. He had been told that the barracks were badly built, but that only showed that in paying for works out of revenue there was no security against improper expenditure. The fact was it discouraged a good officer and made him feel that he would not get full supplies for his work, while it did not make the lazy man diligent. He had been exceedingly struck by a speech made last summer by Sir Bartle Frere, in which he said that in the Public Works Department of India the best man was not he who would forward works, but he who would check them. It was perfectly true that great caution was required as to the amount laid out in public works, just as in England in 1847 we had cut far more than the country could afford. That was a matter of judgment and discretion, but if they expected in paying out of revenue a security against extravagant expenditure, the check would prove utterly illusory. (Hear, hear.) He maintained the opinion he had expressed a year ago with regard to the opium revenue. They had been told that it was an extremely uncertain revenue; he believed it to be the most unsatisfactory. The right hon. gentleman opposite had said with great justice that it was like a revenue derived by the Government from an enormous distillery carried on at the public expense. But such a thing would not be tolerated for a moment; and yet we talked of the opium revenue as perfectly innocent, and very few members lifted up their voices against it. In his opinion, it was an immoral thing for a Government to have a hand in, and the sooner they got rid of it the better. He was told last year it was a matter of dispute whether it was or was not injurious to the people of China. He was persuaded that it was injurious, and he thought our conduct in this matter had not been marked by the high principle which ought to be expected from a nation as civilised and advanced as our own. The expenditure on the army had also been referred to, and certainly it was very great. Sir Charles Trevelyan a few months ago had said that almost the whole cost of the army of Madras was a sheer waste of money. Now, if he mistook not, the cost of that army was nearly £3,000,000, and therefore he would recommend to the hon. gentleman to see whether there was not a possibility of some economy with respect to it. Looking to all the circumstances, he considered it very satisfactory that the Government had appointed a committee which he was sure we should go into the inquiry in a businesslike manner. In his opinion, it was high time that the whole question should be thoroughly investigated, because he was one of those who believed that the danger of India was the danger of England. (Hear.) It was perfectly true that the House of Commons was not responsible for the debt of India. For the money which was invested there the people of this country got Indian security and nothing more, but he felt assured that if we were likely to lose India the public would demand that English credit should be pledged in order to save her. Anything, therefore, which endangered her position was of great importance to every taxpayer in England, and a question of greater moment could not, therefore, be brought under the notice of a committee. The right hon. gentleman who has just spoken had used a very serious expression when he said the English population in India were living on a volcano. That he hoped was an exaggeration, but, ignorant as we were said to be of native politics, there were, perhaps, many dangers the extent of which we failed to appreciate. If, then, by means of the proposed committee we could bring about a more just and more thoroughly moral reign in that country a great benefit would be conferred not only on its inhabitants but on the whole Empire. (Hear, hear.)

Sir C Wingfield expressed his regret that the committee were on the present occasion to be without the assistance of many of the member of Council, which was one of the most interesting features in the Indian accounts, and urged the expediency of making up those accounts by the calendar year, which would enable them to be laid on the table at the end of February instead of in accordance with the present system. He briefly referred to the scheme of decentralization which had been mentioned by the Under-Secretary for India, contending that it went but a very little way, and commented on the great danger to the security of our empire in the event of a mutiny. He believed that which was likely to arise if the course on which the Government appeared to have entered, of imposing increased taxation of their own mere will, were uncompromisingly carried into effect. Much discontent had already been created in India by the attempt to levy additional taxes for local purposes, and the committee would immediately understand why that was so, [illegible] country local taxation meant self-taxation, in which [illegible] people of whom were not represented, the [illegible] the Government nominees and servants who [illegible] as it were, judges in their own case. He mentioned one instance in which, with the full authority of Lord Canning, he had levied certain cesses in Oudh, and said he regarded the introduction of a bill into the Legislative Council to double those cesses very much in the light of a breach of faith, adding that it would be impossible to maintain our dominion in India by brute force, if we were once to lose our character for truth and good faith. If local taxes were to be raised in India it could only be done with the co-operation of the people who ought to be represented in local councils. There was a great demand on the part of educated natives in India for some voice in the management of their own affairs, especially in the matter of raising and spending these new taxes. This demand had been greatly increased recently by the wasting of several millions upon barracks and other public works. The people of India saw with dismay all the ingenuity of their rulers expended in wringing taxes out of them Now, he thought we should take time and the effects of the great public works, keeping in our hands meanwhile that great source of future income, a share in the rental of lands. The Under-Secretary for India had said that representative institutions were not yet for India. He (Sir C. Wingfield) did not propose to transplant the British Constitution to India; but there was a middle course between giving full-blown representative institutions and the denial to the people of any voice in the management of their affairs. (Hear). It should be remembered that in native and village life there was a most diffused free press, both European and native, together with facilities for education, of which the natives availed themselves most eagerly. They read with interest the speeches made in this House concerning India; and as knowledge and enlightenment spread, no the natives would grow less disposed to submit to imposts which they considered unjust. If their remonstrances were passed by unheeded, their wrongs would rankle in their breasts, and would lead—he did not say to insurrection, but the Government was far too powerful for that—but to a passive resistance to the imposition of new taxes. In what he said he was far from wishing to disparage the Home Government of India. On the contrary, he attached the highest value to the control exercised by the Home Government. He knew it was said there had been undue interference by the Secretary of State in Council with the Government of India; but he had no sympathy with those complaints. In his opinion, the Secretary of State had exercised his powers of interference for the public good, and he rejoiced that in several instances an empirical and *doctrinaire* legislation in India had been vetoed here. The right hon. gentleman (Mr. Cave) repeated the opinion that India must be governed in India. If, thereby, it was meant that the initiative of legislation should rest with the Governor-General, he agreed in the expediency of such an arrangement; but if it meant that the Governor-General was not to be effectually watched and controlled by the Secretary of State, he entirely dissented from it. There was no greater danger to our Empire in India than an impression among the natives that the Governor-General must be supported at all hazards, and that there was no room by against injustice if sanctioned by him. The wiser policy was to encourage the natives to think that Her Majesty was the Queen of India, and, through her confidential advisers, was ever ready to give a hearing to the respectful representations of her Indian subjects. (Hear.) The decision of the right hon. gentleman (Sir S. Northcote) in restoring Mysore to the native princes, after repeated refusals by Governor-Generals and Secretaries of State, had done more to inspire confidence in the Home Government and to unite the natives of India in bonds of attachment to this country than all the millions we had spent in public works there. (Hear, hear.) The *dictum* that India must be governed in India was laid down at a time when there were no railways and no telegraphs, and when education there was in its infancy. The natives never complained of undue interference with the Governor-General on the part of the Secretary of State. On the contrary, when Lord Halifax resigned office, the inhabitants of the great towns in India thanked him for his care and protection of their interests. In concinsion, he thought the news of the appointment of a committee upon Indian finance would be heard with gratitude throughout India. (Hear, hear.)

Mr. Eastwick also thought this committee would remove the mistaken impression that Parliament was indifferent to the interests of the people of India—a delusion which would be further dispelled by the change in the period of making the Indian financial statement from the very end to the beginning of the session. He trusted that the minds of the people in India would now be disabused of the idea that there was an indifference displayed by Parliament to their interest. Though the proposals now made were in many respects to be commended, it would, he thought, be a wiser course if the Supreme Government had taken certain taxes, and allowed the local governments to take and do what they pleased with the remainder. Such a course would, he believed, at once increase their responsibility and their motives for economy. He trusted that the Supreme Government would also do what it could to reduce its enormous expenditure, one means of doing which would be to re-establish the local European army with a longer term of service and fewer officers. The military expenditure for the last four years, including military works, had ranged between 17½ millions and 18½ millions, and he would ask how could a country which had only 27 millions to dispose of altogether possibly sustain such an expenditure. Another item of expenditure was incurred by their placing native gentlemen of rank in the highest civilian offices. But he regretted that we did not receive some service from the mediatized princes and "title stipendiaries," as they had been termed, in return for the two and a half millions which they received from us. That such a scheme would not be unwillingly adopted by the princes themselves he felt sure, for he had received a letter from an Indian Prince who had lived for the last twenty-five years in this country, and who had been thanked for his services, expressing his anxiety for employment in his own country. (Hear, hear.) On another point he should like to receive some assurance, and that was whether the young Prince of Mysore was to be sent to this country for two or three years for the purpose of being educated. (Hear.) He thought that the young princes should be encouraged or advised to visit this country, for by so doing they would receive the best education they could get, and the result in India could not fail to be beneficial. (Hear, hear.) When we recollected the gloomy anticipations which were formed some ten months ago, concerning the revenue of 1869-70, there was little, if any, cause to complain, although the satisfaction was not unmixed, for the success was, after all, an opium success, and a success of that nature was one which always sobered instead of intoxicating him. (Hear, hear.) The agricultural produce of British India, only some £60,000,000 or £70,000,000 a year in all, seemed exceedingly small for so immense a country. He hoped hereafter it might be found possible to increase the yield. The experiment as to light rails on some of the new railways was a very important change, and one that ought to be tried with much caution.

Mr. J. Talbot pointed out that this was the first occasion on which the results of canal irrigation had been introduced as part of the land revenue. He thought it very undesirable to mix up the land revenue with railways, canals, or any works of that kind—(hear, hear)—believing that the capital expended upon productive works and the income which this produced ought to be shown clearly in the accounts. He had put an amendment upon the paper, but finding that its result would be to limit the range of discussion, he did not propose to move it. Of the charge for vessels of the navy cruising in Indian waters he disapproved. None of the members of the House of Commons could say that they represented the people of India, or were closely acquainted with their views or aspirations; though some hon. members might have visited India in connection with the Civil Service, with professions, or with trade, and thus acquired a knowledge of the country. There being, therefore, no actual representatives in Parliament of the people of India, this country, as the governing power, was bound to give the benefit of the doubt to India, whenever the interests of the two countries came into collision. What would be said by Australia or Canada, if we proposed to inflict upon either of these colonies an annual charge for ships of war cruising upon our stations for the protection of our own commerce? (Hear, hear.) And if, without risk of a separation, we could not attempt such a charge upon Canada or Australia, how could we justify it in the case of India? (Hear, hear.) On the part of England, mistress of the richest commerce in the world, such a proceeding was niggardly and unfair; and when the proper time arrived in committee he should raise the question as to the propriety of inflicting this burden upon India. It was often assumed that all the advantages of the connection were on the side of India; but persons forgot the benefit which this country enjoyed from the residence and expenditure of men who had been to India and "shaken the pagoda tree." He regarded any foreign attack on India as quite out of the question, and, consequently, internal peace alone was required for the development of its resources. At present, of course, we could not give representative institutions to India, but this might be done at some future time, when the lower classes had been sufficiently educated. It was highly desirable that a decision should be come to as to the future language of the country, his own opinion being that English might be brought into general use. At present he would not enter into the details referred to by the hon. gentleman, but would merely express his opinion that the cost of the Supreme Courts might be fairly reduced.

Mr. Denison congratulated the Under-Secretary of State on having made his financial statement thus early in the session, in accordance with the wish expressed by the committee last year; and hoped that in future it might be found practicable to make up the Indian accounts on the 31st of December in each year. It would be desirable to have more detailed information with reference to the two millions of estimated revenue from miscellaneous sources, and the miscellaneous expenditure of a million and a quarter. The decrease in the expenditure for education was very large, unless it were to be accounted for by the withdrawal of the grants in connection of the outlay to subordinate Governments. While hoping that the scheme of financial decentralization which had been submitted to the House in the form of a despatch would be successful, he feared it would involve an addition to local taxation of burdens which it was found inexpedient to couple with Imperial taxation. As to the period that had since Mr. Wilson's time having been one of experiment and suggestions, its motto might have been *fat experimentum in corpore vili*, for the retrospect was not satisfactory. More than half the difficulties of Indian finance had been difficulties of audit more than anything else; and had there been a definite system of audits and accounts much inconvenience would have been avoided. When the income-tax was doubled instructions were sent to every officer to reduce the assessment without delay, to the lowest amount possible; and a chief engineer reported that it was impossible for him to keep his expenditure within the grant, except by postponing the charges of that year to the next. A system under which accounts could be postponed from one year to the next must lead to financial difficulty and embarrassment. He anticipated good results from the inquiries of the select committee.

Sir F. Goldsmid said that the step recently taken in establishing a college for the training of civil engineers for India was directly opposed to a policy which had been supported by the House; for it approved the closing of the Indian Civil Service College at Haileybury, and the resort to open competition. The reason given for opening the college was that civil engineers for the Indian service could not be obtained; but the inducements were not sufficient to attract men of ability. That the college alone was not sufficient to do this is shown by the fact that increased salaries were now offered; and the scheme was condemned by the further fact that persons not educated at the college were not allowed to compete for the service.

Sir D. Wedderburn said the appointment of a select committee rendered it unnecessary now to point out the anomalies of Indian finance, one of which was the exhibition of an illusory surplus, obtained by various irregular expedients. He strongly condemned the income-tax as applied to India, which was open to all the objections usually urged against it. It was unproductive, novel, and pressed with great severity on the poor. It was also a terrible instrument of oppression in the hands of native assessors, who increased the assessment in order to obtain favour with the Government.

Sir T. Bazley referred to the great extension in the trade and commerce of India since its affairs were managed by the Imperial Government as a proof of the beneficial results which had followed from that change. But still the increase had not been so rapid as they had a right to expect. The hon. and gallant member for Portsmouth had to-night made a practical suggestion, the adoption of which would be extremely beneficial, and he hoped it would receive the attention of the Government. Railways and works of irrigation should also be extended, which would give an immense impetus to the development of industry. He hoped the salt-tax would be greatly diminished or entirely removed.

Mr. Haviland Burke said he did not see any sign of the military reduction on which the Under-Secretary for India laid great stress last year; and with respect to the civil charges, they were greatly in excess of the proper amount. He also thought that for roads, bridges, tanks, and other public works, there ought to be a greater outlay. It was assumed that the present rulers of India were superior to the former rulers, but there might be a difference of opinion on that point, and it might be maintained that 150 years ago India was in a better condition as to material prosperity than at present.

Sir J. Elphinstone was glad that the Government had agreed to the appointment of a committee, and he would suggest that the enquiry should be divided into two heads, the one being [illegible] other public works; and in that case the first [illegible] concluded in a reasonable time.

Mr. Macfie had been struck by the absence of any reference to the Indian Council, and remarked that this omission might have provoked the inquiry whether that body was really in existence. Complaints had been made of the want of public interest in Indian affairs; but the only way to excite interest was to increase knowledge of the subject, and to do that it would be advisable to admit the public and reporters to the meetings of the council, and allow members of Parliament to be unpaid members of it. He concluded from the statement that had been made that the whole charges of every kind upon the people of India amounted to 3d. per head, and that the proceeds from land and opium provided revenue for the whole of the administration, so that the people generally were taxed only for reproductive works. He trusted that economy would not be sought at the expense of the Army or Navy; but, on the contrary, the number of our forces in India should be increased, together with all war material, including mitrailleuses.

Mr. Grant Duff briefly replied, and in the first place, with regard to the right hon. member for Shoreham (Mr. S. Cave), he presumed from what fell from the leader of the Opposition last evening, that the House would have the advantage of his valuable services in the proposed committee; if this were so his right hon. friend would probably find that the differences between them were very few. He, however, added that he could not agree with what he had said upon the poll-tax. For the satisfaction of the hon. member he stated that there was no truth in the report that a Royal Commission would be sent out to India to inquire into matters on the spot. The hon. gentleman then proceeded, in a House of fewer than a dozen members, to review, in considerable detail, the various speeches made in the course of the debate that he had originated.

The resolution was then agreed to.

LIST OF VESSELS SAILED FOR BOMBAY.

FROM LIVERPOOL.

782	Niobe	
1348	Ashgrove, Fullerton.	Nov. 4
1280	Louisa Fletcher, Luckes	Nov. 5
1456	Algonquin, Jones	Nov. 24
1324	Juventa, Holmes	Nov. 26
310	William Fairburn, Elder—E. Bates & Co.	Dec. 10
1037	Sir C. Napier, Mosey—E. Bates & Co.	Dec. 24
1298	Sydney Dacres, Gillies—E. Bates & Co.	Nov. 12
1340	Royal Adelaide, Jeffery—E. Bates & Co.	Nov. 26
869	Lalla Rookh	
1088	St. Fillans, Nelson	Nov. 21
1089	T. E. Lemon, Rainey	
1339	Hydabad, Holmewood	Dec. 9
1265	British India, Lespan	Dec. 20
1355	Sir Manderville, Mathias	
1052	Compta, Logan	Dec. 20
1312	Cavour, Murphy	Dec. 9
1243	Mary Stenhouse, Hedgcock	
996	Brannstone, Owens	Dec. 28
599	Index, Kerr	Dec. 12
1417	Orifiamme, Hughes	Dec. 9
1704	Persia, Hargrove	Dec. 3
1458	Royal George, Hogg	
1329	Princess Alexandra, Rowe	Jan. 7
1171	Conflict, Dess	Jan. 7
1156	Cherooke	Jan. 7
1125	Wolfville	Jan. 7
1243	Quorn	Jan. 7
895	Childers	Jan. 7
1366	Sleswig Bride, Hansen	Jan. 7
1431	Charles Ball, Chapman	

VIA SUEZ CANAL.

881	Bredalbane (s)	
1600	Lorne (s)	
1884	Emblehope (s)	
	Orchis (s), Crawford—Rennie, Scovell & Co.	

FROM LONDON.

1145	Zenobia, Hutchings—Sir C. Forbes & Co.	
1292	Prince Oscar	
1174	Millwall, Scale	
1190	City of Seringapatam	
267	British Consul	
1465	Lord Canning, M'Diarmed	
1778	Flying Venus, Symington	Dec.
1416	Haddon Hall, Faithful	Jan. 7
1465	Lord Canning, Benkey	Jan. 9

FROM LONDON VIA SUEZ CANAL.

851	Eldon (s)	
1150	Cartago Nova (s)	
1138	Stowell (s)	
1008	Berar (s), Lunham	
1284	Ottarburn (s)	

FROM NEWPORT.

385	Jourdain, Arnandean	Nov. 9
1190	Seaforth, Woodward	Oct. 29
1197	Euterpe, Cosens	
1094	Rinaldo	Dec. 1

FROM CALCUTTA.

930	Hindoostan	
800	Regina	
1125	Munsoorie	
660	Formosa	
1393	Benares	
938	St. Bernard	
919	Alabamah	
820	Omer Pasha	

FROM CLYDE.

1489	Stornoway—Finlay, Muir & Co.	Sept. 30
893	City of Pekin, Hunter	Nov. 18
1011	City of Berlin, Muir	Dec. 2
955	Andaman, Asplet	Dec. 5
1094	Daniel Rankin	
	Hannah Law	
813	City of Dublin	
	Isabella Kerr	

FROM CLYDE VIA SUEZ CANAL.

1601	City of Poonah (s), Smith	Nov. 25

FROM BORDEAUX.

406	Europe, Duhalles—(put back leaky)	

FROM CARDIFF.

583	Invidia, Avelline	
1090	British Sceptre	Nov. 5

FROM NEWCASTLE.

757	Berlin, Small	
600	Niard	
779	Johanna	
819	Donna Maria—Volkart Brothers	Oct. 20
1193	Elizabeth Fry	
494	Kingdom O'Fife	
948	Marian Moor	
1127	Mic Mac	
1066	Sandborough	

FROM NEWCASTLE N. S. W.

915	Caldera, Maxted	Jan. 1

FROM SUNDERLAND.

372	Derwent, Dunn	Oct. 5
	Bride, Henderson	Nov. 18
	Aracara	Oct. 19
902	Valette	

FROM SHIELDS.

1990	G. M. Cairns, Brodie	
900	Ardbeg Hobson	Nov. 8
	J. L. Hall	Dec. 13
579	Alfred the Great, Cram	

FROM RANGOON.

1107	Napier Minto	

FROM MAURITIUS.

111	Jalawar	

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Prospectuses may be obtained at the Office of this Journal.

FRAUD.
On the 27th June, 1868, MOZEEKARAM, a Native, was convicted at the Supreme Court, Calcutta, of counterfeiting the LABELS
of Messrs. CROSSE & BLACKWELL, London, and was sentenced to
TWO YEARS' RIGOROUS IMPRISONMENT.
And on the 29th of the same month, for
SELLING HYDROUS ARTICLES
bearing Labels in imitation of Messrs. CROSSE & BLACKWELL'S, SHAIK BACHOO was sentenced by the Suburban Magistrate at Scaldah to
TWO YEARS' RIGOROUS IMPRISONMENT.
CAUTION—Any one SELLING SPURIOUS ARTICLES in the STORES, under the Name of Messrs. CROSSE & BLACKWELL, will be dealt with to the same punishment, and will be rigorously prosecuted. Purchasers are recommended to examine all goods [illegible] before [illegible] delivery of the same, as [illegible] and sent when emptied. The Genuine Manufactures of Messrs. Crosse & Blackwell may be had from every respectable Dealer.

THE MAIL ROUTE.
VIA BRINDISI to England and the Continent.
PENINSULAR & ORIENTAL STEAM NAVIGATION COMPANY.
OFFICE, 122, LEADENHALL STREET, LONDON.
[illegible] carrying [illegible] Brindisi by [illegible] London, [illegible] Ascha[illegible] and Dover.
[illegible] under the [illegible] NY'S Agents in [illegible]

BANKS.

NATIONAL BANK OF INDIA (Limited.)

CURRENT DEPOSIT ACCOUNTS.

The Bank opens Current Deposit Accounts and allows Interest at the rate of 2 per cent. per annum on Customer's Daily Balances from Rs. 500 up to Rs. 1,00,000.

FIXED DEPOSITS.

The Bank receives Money on Fixed Deposit, and allows Interest thereon as follows:—

On Deposits subject to 6 months notice of withdrawal 4 per cent.
" 12 " 5 "

EXCHANGE.

The Bank negotiates and collects Bills payable in London, Calcutta, Madras, and Hongkong. It also grants drafts on London and on its Branches and Agencies at the Current Rates of Exchange.

By order of the Directors,
JAMES WINDRAM, Manager.

Bombay, 26th August 1870.

ORIENTAL BANK CORPORATION.—
Incorporated by Royal Charter.

The Current Rates of EXCHANGE are:— Per Rupee.
On London at 6 months' sight ..... 1s. 10 3/4d. do.
" 3 do. ..... 1s. 10 1/2d. do.
" demand ..... 1s. 10 3/8d. do.
" demand ..... 1s. 10 1/4d. do.
On Scotland and Ireland demand ..... 1s. 10 1/4d. do.
On Paris demand ..... 1s. 10 1/4d. do.
On Circular Notes payable in Egypt, Syria, the Continent of Europe, America, &c. ..... 1s. 10 1/8d. do.

No Drafts at six months' sight are granted for sums under £50. Sums under £20 are only drawn for on demand.

All Treasury Drafts, Hoondees and other orders for realization, to be endorsed "Pay the Oriental Bank Corporation, or order."

Any information as to rules of business may be had on application at the Office, or by letter to the Agent.

Bombay, 31st March 1871.

CHARTERED MERCANTILE BANK of INDIA, LONDON, and CHINA.

BOMBAY BRANCH.
LONDON BANKERS.
BANK OF ENGLAND. | LONDON JOINT STOCK BANK.

MONEY REMITTED
At current rates of Exchange by the Bank's Drafts on its Branches and Agencies in the East, and
On LONDON | On IRELAND,
On SCOTLAND, | PARIS,
And also on the principal Towns in the AUSTRALIAN COLONIES.

If desired, the Bank will send the Draft direct to the party whose address is given.

INTEREST.
On Current Deposit Accounts interest is allowed at 2 per cent. per annum, on the minimum Monthly Balances, up to Rs. one lac but no interest will be allowed on balances of less than Rs. 1,000.

INTEREST ALLOWED ON FIXED DEPOSITS.
When fixed for 12 months ..... 5 per cent per annum.
All Letters should be addressed, and Hoondies made payable, to the Agent, Chartered Mercantile Bank.

COMPTOIR D'ESCOMPTE DE PARIS.—
(Incorporated by National Decrees of 7th and 8th March and by Imperial Decree of 25th July 1864.)

Recognised by the International Convention of 30th April 1862, and by Act No. VIII. of 1864, of the Legislative Council of India, and by Amended Act of 1867.

Subscribed and Paid-up Capital £3,200,000
Reserve Fund 800,000

HEAD OFFICE—PARIS.
AGENCIES.
Bourbon (Reunion), London, Alexandria, Calcutta, Hongkong, Saigon, Shanghai, and Yokohama.
LONDON BANKERS.
The Union Bank of London; Messrs. C. J. Hambro and Sons.
AGENTS IN SCOTLAND.—National Bank of Scotland.
AGENTS IN IRELAND.—{The Munster Bank, Limited. The Belfast Banking Company.

TERMS OF BUSINESS.
The Bank grants Drafts and Letters of Credit, and purchases and collects Bills, on the above places, and on all the principal Cities and Towns on the Continent of Europe.

Interest is allowed at the rate of 2 per cent. per annum on current deposits on the minimum monthly balances.

Investments and sales of all descriptions of British and Foreign Securities, &c., effected.

The Bank takes charge of Securities for customers, and receive Dividends on Indian and Foreign Funds, Railway and other Shares.

Every other description of Banking business transacted.

All Remittances to be endorsed "Pay Comptoir d'Escompte de Paris, or order."

E. J. HARDCASTLE,
Manager.

14, Rampart Row, Bombay, 25th August 1869.

FOR SALE.

ARMITAGE'S VEGETATIVE, FOR THE REMOVAL and PREVENTION of INCRUSTATION in STEAM BOILERS.—JUST RECEIVED a SMALL CONSIGNMENT of the above Composition, which we recommend to the notice of all users of Steam-power.

GREAVES, COTTON, & Co.

Bombay, 17th February 1871.

FOR SALE, one portable STEAM ENGINE, 12-Horse Power, with two Cylinders, 8¼ inch diameter, and enlarged Fire-box, complete, by Messrs. Ruston, Proctor and Co.
One do do 10-Horse power, &c.
One improved SAW BENCH for 30 inch saw, complete.
For further particulars apply to the undersigned.

GREAVES, COTTON, & Co.

No. 6, Hummum Street, Bombay.

LATEST IMPROVEMENTS IN MACHINERY FOR THE MANUFACTURE OF COTTON AND WOOL.

PLATT BROTHERS & Co., LIMITED,
MACHINISTS,
OLDHAM.

THE Undersigned are SOLE AGENTS in Western India for the above Company, and are prepared to furnish Estimates for every description of Cotton and Wool Cleaning, Ginning, Spinning, and Weaving Machinery, Mill Fittings, and Stores.

GREAVES, COTTON, & Co.

No. 6, Hummum Street, Bombay.

FOR SALE, ADDIS'S PATENT WHEELS, CARTS, Two Dumnies, Municipal Carts, Circular Saws, Rails, and various other CONTRACTORS' and IRON-SMITHS' TOOLS and IMPLEMENTS; for List, Prices, and other particulars apply to

M. B. COHEN & Co.,
Shipping, Forwarding, Custom House, and General Commission Agents.

FOR SALE, or HIRE for any period, a STEAM BARGE of 64 22-100 Registered Tons, 14 nominal H. P., in very good condition and working order. For terms and other particulars apply to

M. B. COHEN & Co., Agents.

INSURANCES.

NORTH BRITISH [illegible] MERCANTILE INSURANCE [illegible]
Established [illegible]
[illegible] by Royal Charter [illegible]
CHIEF OFFICE: [illegible]
[illegible] Edinburgh [illegible]
[illegible] Street, London, E.
[illegible]

INSURANCES.

SUN FIRE OFFICE.—
ESTABLISHED 1710.

POLICIES opened on WAREHOUSES and SHOPS, MERCHANDISE, DWELLINGS, HOUSEHOLD FURNITURE, and other insurable property, in Bombay and the Mofussil, at current rates, by

PEEL, CASSELS, & Co., Agents.

THE LONDON ASSURANCE CORPORATION.

FOR FIRE, LIFE, AND MARINE ASSURANCES.
INCORPORATED BY ROYAL CHARTER, A.D. 1720.

HEAD OFFICE—No. 7, Royal Exchange, London, E.C.
GOVERNOR.
JAMES BLYTH, Esq.
SUB-GOVERNOR. DEPUTY GOVERNOR.
EDWIN GOWER, Esq. DAVID POWELL, Esq.

Secretary—John P. Laurence, Esq.
Under-Writer—John Anthony Rucker, Esq.
Actuary—Arthur H. Bailey, Esq.
Manager of the Fire Department—Thos. B. Bateman, Esq.

LIFE DEPARTMENT.

This Corporation has granted Assurances on Lives for a period of nearly One Hundred and Fifty Years, having issued its first Policy on the 7th June 1721.

Two-thirds of the entire profits, without any Deduction for expenses of management, are allotted to the Assured.

The profits are declared at the end of every five years, and the Share of the Policy-holders may be appropriated either in increase of the sum Assured, or as an immediate Cash payment.

Assurances may also be effected without participation in profits, at reduced Rates of Premium.

The Premiums have been computed from the most recent information on the subject of European mortality in India, and they will be reduced to the correspon